ALBERTA SENIORS AND COMMUNITY SUPPORTS

Annual Report 0506

Alberta

ABBREVIATIONS

AADL.....Alberta Aids to Daily Living

ABII.....Alberta Brain Injury Initiative

AISH.....Assured Income for the Severely Handicapped

ASB.....Alberta Seniors Benefit

ASHC.....Alberta Social Housing Corporation

DAA.....*Dependent Adults Act*

ODI.....Office for Disability Issues

OPG.....Office of the Public Guardian

PDA.....*Personal Directives Act*

PDD.....Persons with Developmental Disabilities

PDPDI.....Program Development for Persons with Disabilities Initiative

PPC.....Protection for Persons in Care

RASL.....Rural Affordable Supportive Living

SNA.....Special Needs Assistance for Seniors

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PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act.* The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

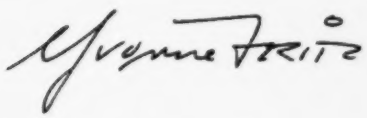
The annual report of the Government of Alberta released June 26, 2006 contains the Minister of Finance's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

This annual report of the Ministry of Seniors and Community Supports contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Seniors and Community Supports, the Alberta Social Housing Corporation, and the Persons with Developmental Disabilities Boards, for which the Minister is responsible,**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

MINISTER'S ACCOUNTABILITY STATEMENT

The Ministry's Annual Report for the year ended March 31, 2006, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 5, 2006 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.



Yvonne Fritz
Minister of Seniors and Community Supports

MESSAGE FROM THE MINISTER

This year was very productive for the Ministry of Seniors and Community Supports as we continued to renew the valuable programs and services we provide to Alberta's seniors, persons with disabilities, and those in need of housing. Throughout 2005-06, we also introduced some important changes that are making a real difference in the lives of tens of thousands of Albertans.

Over the past year, we supported the MLA Task Force on Continuing Care Health Service and Accommodation Standards. In response to recommendations brought forward by the task force, we developed new accommodation standards for supportive living and long-term care facilities, and began work to update monitoring, reporting and enforcement processes.

Introducing the new standards is just one step taken by our provincial government to improve the quality of life for Albertans in our continuing care system. Our Ministry also provided new funding to enhance benefits for low-income seniors and clients of the Assured Income for the Severely Handicapped (AISH) program in designated assisted living and long-term care facilities.

This busy and rewarding year was also filled with many initiatives to strengthen one of the most comprehensive packages of seniors' benefits in the country. Our new dental and optical programs are an important investment in the health of Alberta's seniors, both today and in the future. We also introduced the Education Property Tax Assistance Program to help seniors with year-to-year increases in the education portion of their property taxes. I'm so pleased that thousands of Alberta seniors have embraced these new programs and are accessing the support they provide.

Throughout 2005-06, our Ministry also enhanced our efforts to assist Albertans with disabilities. The AISH program was renewed to better meet the needs of people with disabilities who are unable to earn a living through work. AISH clients received an increase to their monthly living allowance and employment earnings exemptions, and personal income support benefits were introduced to assist clients with extra monthly and one-time expenses.

I also had the opportunity to present the first *Blind Persons' Rights Act* identification cards to celebrate amendments to this legislation. The provisions of this updated act help ensure Albertans who are blind receive equal opportunities and access to public services and facilities.

The Alberta Aids to Daily Living program was transferred to our Ministry this year as part of our government's goal to better integrate programs and services for seniors and Albertans with disabilities. This

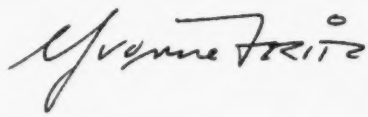
important program provides Albertans with financial assistance for medical equipment to help them maintain their independence.

With a growing economy, revenue from oil and gas production, and a budget surplus, Albertans told our government to invest funds in priority areas like supportive living for our lower-income seniors. In response, the province invested $117 million to help develop more than 5,000 new or upgraded supportive living, affordable housing or seniors lodge units for Albertans. This funding will reduce pressures on the province's long-term care facilities, which was one of the concerns heard by the MLA Task Force on Continuing Care Health Service and Accommodation Standards. The funding will also be used for much needed maintenance and upgrades to many of our seniors' lodges.

To increase the amount of affordable housing in the province, we also allocated $44 million to develop 755 sustainable, affordable housing units for low-income households through the Canada-Alberta Affordable Housing Agreement.

In addition, to address the urgent need for more housing in Fort McMurray, up to 3,600 new housing units are expected to be built on a 371-acre parcel of land, which the Ministry sold using a new request for proposal process.

Together, all of our programs reflect our Ministry's continued commitment to assisting our seniors, persons with disabilities and those in need of housing today, while ensuring we can continue to address their needs in the future.



Yvonne Fritz
Minister of Seniors and Community Supports

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The Ministry of Seniors and Community Supports consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, Persons with Developmental Disabilities (PDD) boards, and the Alberta Social Housing Corporation (ASHC).

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

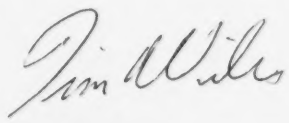
Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports, and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors and Community Supports. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the province under Ministry administration,
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Seniors and Community Supports any information needed to fulfill their responsibilities, and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act.*

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.



Tim Wiles
Deputy Minister
September 5, 2006

OVERVIEW

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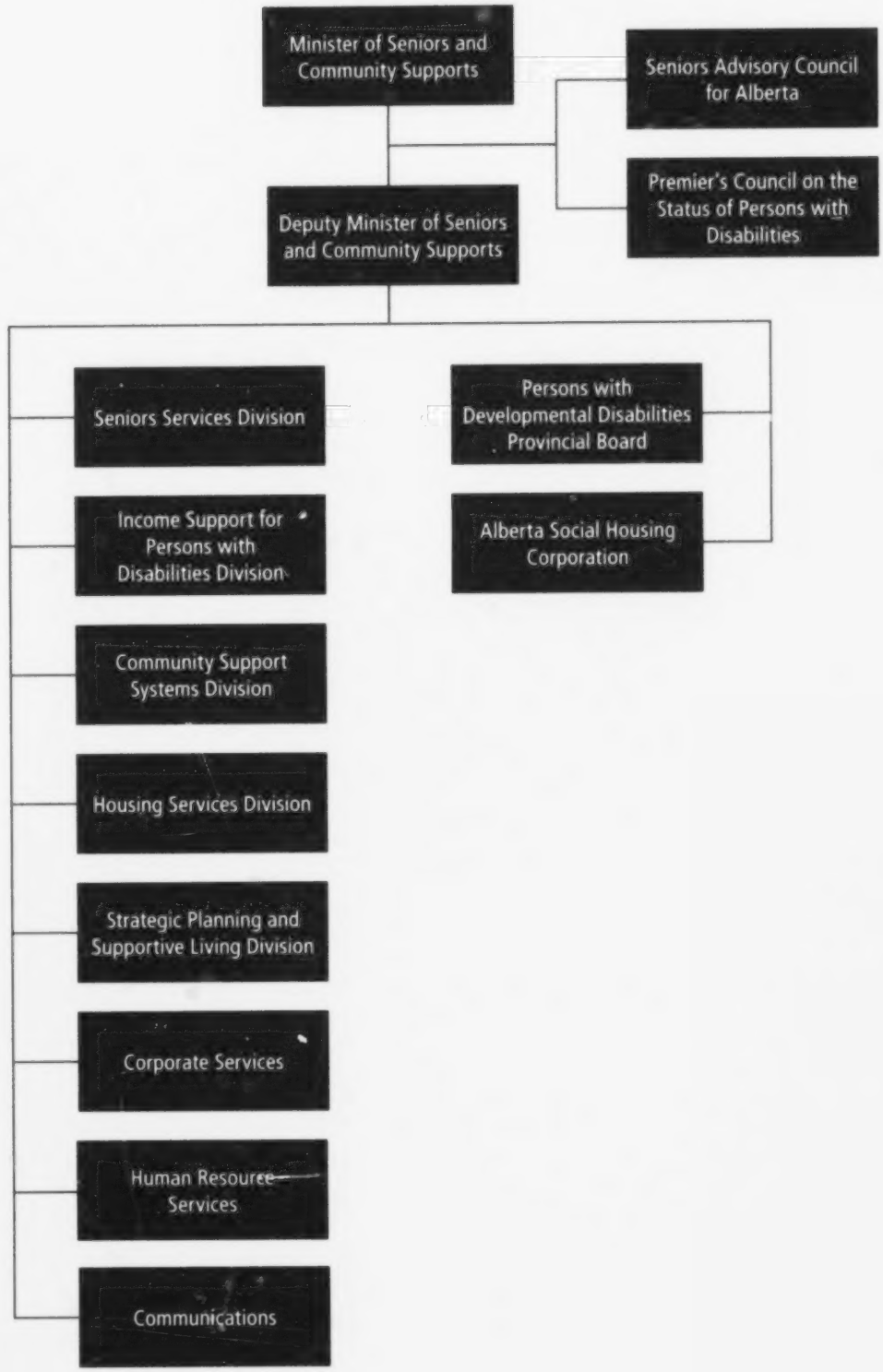
CHART OF MINISTRY ENTITIES

Minister of Seniors and Community Supports
Seniors Advisory Council for Alberta
Premier's Council on the Status of Persons with Disabilities
Deputy Minister of Seniors and Community Supports
Seniors Services Division
Persons with Developmental Disabilities Provincial Board
Income Support for Persons with Disabilities Division
Alberta Social Housing Corporation
Community Support Systems Division
Housing Services Division
Strategic Planning and Supportive Living Division
Corporate Services
Human Resource Services
Communications

CHART OF MINISTRY ENTITIES


Minister of Seniors and Community Supports
Seniors Advisory Council for Alberta
Premier's Council on the Status of Persons with Disabilities
Deputy Minister of Seniors and Community Supports
Seniors Services Division
Income Support for Persons with Disabilities Division
Community Support Systems Division
Housing Services Division
Strategic Planning and Supportive Living Division
Corporate Services
Human Resource Services
Communications
Persons with Developmental Disabilities Provincial Board
Alberta Social Housing Corporation

OPERATIONAL OVERVIEW

SENIORS SERVICES DIVISION

The Seniors Services Division is responsible for planning and delivering programs and information services for seniors.

Seniors' programs consist of the Alberta Seniors Benefit (ASB) program, the Special Needs Assistance for Seniors (SNA) program, and the dental, optical and education property tax assistance for seniors programs. Information services include the seniors information line and seniors information services offices.

INCOME SUPPORT FOR PERSONS WITH DISABILITIES DIVISION

The Income Support for Persons with Disabilities Division is responsible for planning and delivering the Assured Income for the Severely Handicapped (AISH) program.

AISH provides a living allowance and personal income support benefits to adult Albertans with a permanent disability that severely impairs their ability to earn a living. AISH also provides clients and their dependents with health benefits, including premium-free Alberta Health Care Insurance, prescription drugs, essential diabetic supplies, optical, dental, emergency ambulance services, and waiver of the co-payment fee for Alberta Aids to Daily Living (AADL) supports.

COMMUNITY SUPPORT SYSTEMS DIVISION

The Community Support Systems Division is responsible for administering:

- the *Protection for Persons in Care Act*; which requires that abuse involving adults receiving care services be reported and investigated;
- the Office for Disability Issues (ODI), which supports the Premier's Council on the Status of Persons with Disabilities, and helps address issues related to provincial disability programs;
- the Alberta Brain Injury Initiative (ABII), which improves access to community supports for adults with acquired brain injury.

HOUSING SERVICES DIVISION

The Housing Services Division, through management assistance, funding and planning, supports local governments, not-for-profit organizations, and private sector organizations in providing affordable housing options for lower-income Albertans and persons with special needs. As well, the division administers funding to emergency shelters, transitional housing, and housing for low-income individuals and families, seniors and persons with special needs.

The division operates the Gunn Centre, a government-owned and operated transitional housing facility for men who are homeless, and are likely to have mental health difficulties, be recovering from substance abuse, and/or experiencing other social barriers to self-sufficiency.

STRATEGIC PLANNING AND SUPPORTIVE LIVING DIVISION

The Strategic Planning and Supportive Living Division is responsible for:

- the Office of the Public Guardian (OPG), which provides guardianship services and support for private guardians, and helps Albertans plan for the future through personal directives;
- the Alberta Aids to Daily Living (AADL) program, which helps Albertans with a long-term disability, chronic illness or terminal illness maintain their independence by providing medical equipment and supplies for their medically assessed needs;
- setting accommodation standards and monitoring and enforcing compliance with those standards in supportive living and long-term care facilities; setting long-term care accommodation rates; administering supportive living capital grant programs;
- coordinating corporate strategic planning and research relating to Alberta's aging population; coordinating Ministry business planning and reporting activities; and
- supporting the Seniors Advisory Council for Alberta.

CORPORATE SERVICES

Corporate Services supports the Ministry's financial planning, budgeting, payments and financial accountability activities. It is responsible for supporting the Ministry's information technology, administrative services, and business continuity and disaster recovery planning. As well, Corporate Services coordinates the Ministry's information and records management, administration of Freedom of Information and Protection of Privacy (FOIP) processes, and legislative services.

HUMAN RESOURCE SERVICES

Human Resource Services plans, develops and delivers the Ministry's human resource programs, policies and practices. These include staffing, classification, employee relations, training and development, and managing the delivery of pay and benefits.

COMMUNICATIONS

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about key initiatives, programs and services. Communications also provides consulting services on issues management, strategic planning, media relations, writing, publishing. and website content.

Boards and Agencies

PERSONS WITH DEVELOPMENTAL DISABILITIES (PDD) PROVINCIAL BOARD

The PDD Provincial Board funds, coordinates, monitors and assesses the activities of six PDD community boards, and works with ministries and public and private bodies to coordinate supports and services to adults with developmental disabilities. The six community boards develop regional plans for services and supports for adults with developmental disabilities that are responsive to the needs of those adults, meet standards and ensure reasonable service access. The Provincial Board approves these plans.[1]

ALBERTA SOCIAL HOUSING CORPORATION

Alberta Social Housing Corporation (ASHC) facilitates the provision of social housing accommodation to low-income families and individuals, seniors, and those with special needs. The ASHC owns and administers the province's housing assets, services long-term debt associated with these assets, manages mortgage agreements (including those with the Canada Mortgage and Housing Corporation), and administers the disposal of provincially owned properties that are no longer appropriate for social housing programs.

SENIORS ADVISORY COUNCIL FOR ALBERTA

The Seniors Advisory Council for Alberta brings the views of seniors to the attention of government. The council makes recommendations to the government on the coordination of policies and programs relating to seniors and responds to government reports and specific requests for advice. It is also responsible for coordinating annual Seniors' Week celebrations.

PREMIER'S COUNCIL ON THE STATUS OF PERSONS WITH DISABILITIES

The Premier's Council on the Status of Persons with Disabilities works with the disability community to identify concerns and communicate these to government.

SUMMARY OF KEY ACTIVITIES IN THE PAST YEAR

The following summarizes some of the Ministry's key activities and accomplishments during 2005-06. This summary highlights capital investment, program and legislative initiatives, improvements in efficiency, consultations with stakeholders, and outsourcing initiatives.

CAPITAL INVESTMENT

In 2005-06, the Ministry dedicated significant new capital funding as follows:

- $77 million was committed to the development of 1,640 rural affordable supportive living units through the Rural Affordable Supportive Living (RASL) program. The purpose of RASL is to provide affordable supportive living options to accommodate persons with high health care needs who would benefit from more appropriate alternatives to long-term care accommodation.
- $44 million was provided for sustainable, affordable housing for low-income households through the Canada-Alberta Affordable Housing Agreement, in two phases. In Phase I, $25 million was provided, resulting in the development of 586 units. $19 million was provided in Phase II, resulting in the development of 169 units.
- $25 million was provided through the Rural Affordable Partnership Initiative, resulting in assistance for the construction of 577 units.
- $15 million was provided for urgent maintenance and necessary upgrades for 77 lodges in 68 communities, primarily in rural areas.

THREE NEW PROGRAMS FOR SENIORS

The Ministry's new dental and optical assistance for seniors programs were introduced on April 1, 2005. These are an important investment, amounting to approximately $55 million annually, in the good health of Alberta's seniors. The programs are income-based with maximum assistance provided to lower-income seniors. Approximately 14,000 seniors per month received benefits from these programs in 2005-06.

The Education Property Tax Assistance for Seniors program responded to the concerns raised by senior homeowners about year-to-year increases in the education portion of their property taxes. The program provides an annual rebate to assist senior homeowners facing an increase in the education tax portion of their property taxes. Approximately 53,000 senior households received rebates for the 2005 property tax year.

INCREASED FINANCIAL ASSISTANCE FOR RESIDENTS IN LONG-TERM CARE AND DESIGNATED ASSISTED LIVING

The Ministry responded to the needs of low-income people in private rooms in long-term care and in designated assisted living facilities by providing enhanced financial support through the ASB and AISH programs. Clients of these programs who reside in long-term care facilities are now better able to afford the cost of a private room. Prior to the change, operators were asked to charge lower-income residents the semi-private room rate in situations where only a private room was available. In addition, clients in designated assisted living facilities are now funded at the same level as clients in long-term care, thereby increasing lower-income clients' access to this community-based alternative to long-term care.

As of January 2006, approximately 8,900 seniors and 900 AISH clients in long-term care and designated assisted living facilities received assistance with their accommodation fees.

These changes reflect the recommendations of the MLA Task Force on Continuing Care Health Service and Accommodation Standards, and are intended to increase choice and help offset some of the costs of accommodation and related services in long-term care and designated assisted living.

RENEWAL OF THE ASSURED INCOME FOR THE SEVERELY HANDICAPPED (AISH) PROGRAM

A major focus in 2005-06 was on implementing significant changes to the AISH program resulting from the recommendations of the 2004 MLA AISH Review. The Ministry introduced the renewed *Assured Income for the Severely Handicapped Act*, which is intended to make the AISH program more responsive to client needs.

Effective April 1, 2005, the AISH living allowance increased to a maximum of $950 a month, a $100 increase. The government also committed to increase the living allowance to $1,000 maximum on April 1, 2006, and to review the benefit level every two years beginning in 2007.

On October 1, 2005, the Ministry introduced Personal Income Support Benefits to help AISH clients meet extra needs like caring for a guide animal, special diets or emergency travel. In addition, employment income exemptions were increased to allow AISH clients to earn more money without it affecting their AISH living allowance. Changes in some of the rules about how income is treated also reduced the effect that outside income like inheritances or cash gifts has on the AISH living allowance.

These changes will enhance quality of life for the more than 34,000 AISH clients by helping them cover expenses to manage their unique needs.

CONTINUING CARE STANDARDS

During 2005-06, the Ministry provided support to the MLA Task Force on Continuing Care Health Service and Accommodation Standards. The Ministry addressed key recommendations of the task force's report, including developing accommodation standards for supportive living and long-term care facilities.

The Ministry began developing an implementation strategy for licensing supportive living facilities, and monitoring and enforcing standards in both supportive living and long-term care facilities. Completion of all phases of this project is scheduled for spring 2007.

ENHANCEMENTS TO PDD'S COMMUNITY DELIVERY SYSTEM

The Ministry prepared new legislation, for introduction in April 2006, to enhance the role of the PDD community boards that administer services to persons with developmental disabilities. The new legislation proposes transferring the functions of the PDD Provincial Board to the Ministry, while creating direct reporting lines between the Ministry and the PDD program's six community boards.

In February 2006, the Ministry announced $10 million in new funding to provide a wage increase for the 12,000 front-line staff working for community agencies that support approximately 9,200 adult Albertans with developmental disabilities. The retroactive wage increase will help to stabilize a workforce where turnover, particularly among front-line staff, continues to be high.

BLIND PERSONS' RIGHTS ACT AMENDED

The *Blind Persons' Rights Act* was amended in 2005. The act, which protects the rights of blind people to access public services and facilities, now includes higher fines for violations and identifies clear standards for training guide dogs. Albertans who are blind and use a guide dog may voluntarily apply for identification cards, available free of charge, as proof that their guide dog team meets established standards.

STAKEHOLDER CONSULTATIONS

The Ministry completed extensive public and stakeholder consultations for the legislative reviews of the *Dependent Adults Act* and *Personal Directives Act* to prepare for the introduction of revised legislation in spring 2007. More than 4,200 Albertans responded to a public survey, attended public meetings and stakeholder focus groups (including special focus groups for dependent adults), or completed an online questionnaire. In addition, key representatives from Australia and other provincial jurisdictions in Canada were consulted to provide knowledge of best practices in guardianship and trusteeship.

First Nations Chiefs and representatives from Aboriginal and Métis organizations in Alberta were invited to participate in the legislative review of the *Dependent Adults Act* and *Personal Directives Act*. In

addition, Office of the Public Guardian staff completed training to enhance their understanding of Aboriginal culture and communities.

Approximately 200 people attended a full-day information session in Edmonton on the AISH program geared to the needs of First Nations members. The Ministry also held education sessions with the Siksika Nation, the Piikani Nation, the Blood Nation, and members of Treaty 7 in Calgary to provide information about disability-related services and to identify opportunities for future collaboration.

IMPROVEMENTS IN EFFICIENCY AND EFFECTIVENESS

Seniors' programs, including the new dental, optical and education property tax assistance programs, implemented administrative efficiencies, including document imaging that permits more efficient and timely assessing/processing of applications and information. In addition, the Ministry explored the potential for data sharing with Social Development Canada to help ensure seniors are receiving the assistance for which they are eligible.

The Ministry initiated a new process for managing complaints under the *Protection for Persons in Care Act*. To enhance fairness, a summary report of the investigation is now provided to the complainant, the agency, the alleged victim (or the guardian/agent), and the alleged abuser so they can comment on the summary report before a decision is made.

LAND SALES

Under a request for proposal (RFP) process, the Ministry successfully completed the sale of Parcel D in the Timberlea subdivision in Fort McMurray. This 371-acre parcel was sold by the Alberta Social Housing Corporation at a fixed price of $50,000 per acre ($18.5 million). This land will provide up to 3,600 dwelling units, including land for 300 affordable housing units to be managed by the local housing operator. The purchaser of the land will sell the lots at cost plus a fixed margin, which is expected to be somewhat below current market levels. Restrictions are in place to prevent speculation for a period of five years. The purchaser will also build all of the multi-family projects and selling prices will be limited to cost plus 10 per cent.

A similar RFP process was undertaken in January 2006 for a second Alberta Social Housing Corporation-owned parcel in the Timberlea subdivision. Parcel F is a 300-acre parcel, of which 221 acres are suitable for development. The sale of this land is expected to provide up to 2,500 housing units, of which 300 will be affordable housing units.

TRANSFER OF ALBERTA AIDS TO DAILY LIVING (AADL) TO SENIORS AND COMMUNITY SUPPORTS

The AADL program was successfully transferred to Seniors and Community Supports from Health and Wellness. In 2005-06, the program provided a total of approximately 121,249 benefits to 79,686 clients. The average client benefit was $1,009. Benefits were provided in the following five benefit areas: hearing and augmentative communication; medical/surgical supplies and custom footwear; mobility and equipment; prosthetics, orthotics and seating; and respiratory benefits.

Increased funding of $850,000 provided clients with access to specialized power wheelchair benefits, including power tilt, recline and elevating leg rests.

Through the AADL program, the Ministry provided a grant to the Canadian National Institute for the Blind for the Specialized Technical Equipment Program. This program provides technical equipment and visual aids to blind, deafblind, and visually impaired Albertans for home use.

RESULTS ANALYSIS

0506

REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO PERFORMANCE INFORMATION

To the Members of the Legislative Assembly

Management is responsible for the integrity and objectivity of the performance results included in the *Ministry of Seniors and Community Supports' 2005-2006 Annual Report.* My responsibility is to carry out the following specified auditing procedures on performance information in the annual report. I verified:

Performance Measures

Completeness

1. Performance measures and targets matched those included in Budget 2005. Actual results are presented for all performance measures (see exception below).

Reliability

2. Information in reports from external organizations, such as Statistics Canada, matched information that the Ministry used to calculate the actual results.
3. Information in reports that originated in the Ministry matched information that the Ministry used to calculate the actual results. In addition, I tested the processes the Ministry used to compile the results.

Comparability and Understandability

4. Actual results are presented clearly and consistently with the stated methodology and are presented on the same basis as targets and prior years' information.

Supplemental Measures

5. Information in reports matched information that the ministry used to calculate the actual results.

I found an exception for the measure *Eligibility Decision Time in Working Days for AISH Applications.* There was no data reported for this measure; therefore, I was not able to complete procedures one to four above. Management explains in the Results Analysis under Goal 4 why data was not reported.

As my examination was limited to these procedures, I do not express an opinion on whether the set of performance measures is relevant and sufficient to assess the performance of the Ministry in achieving its goals.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
July 29, 2006

FINANCIAL PERFORMANCE OVERVIEW

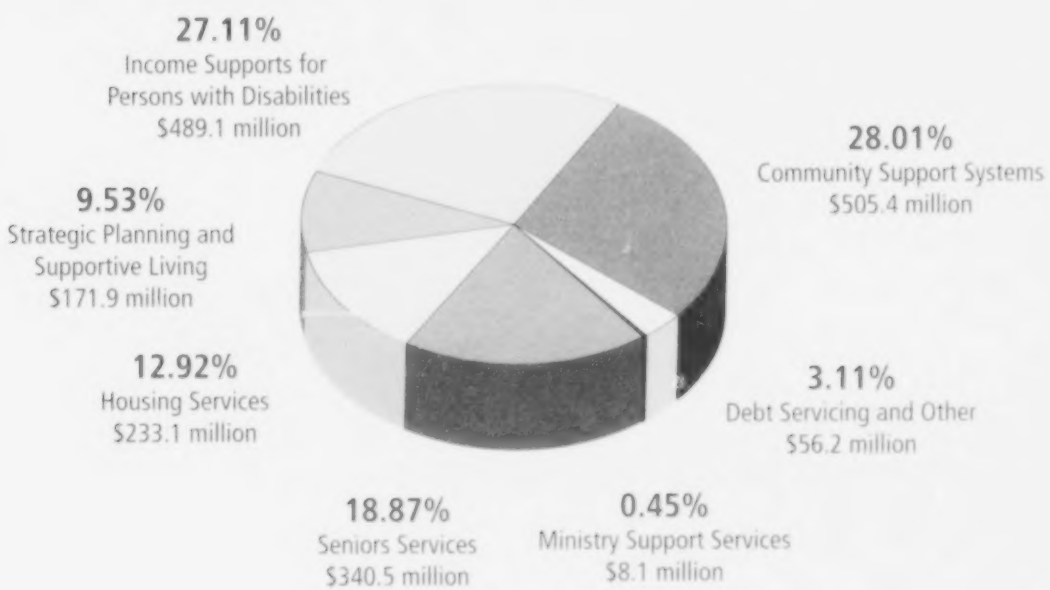
In 2005-06, the Ministry of Seniors and Community Supports spent $1.804 billion against an authorized budget of $1.811 billion. The $1.804 billion includes expenditures for continuing care initiatives, additional housing projects and increased assistance to the PDD Boards that were funded by supplementary estimates totaling $140.85 million.

Direct grants to individuals and organizations made up approximately $1.297 billion or 72 per cent of total expenditures. These grant payments included:

- $466.4 million for income support and health benefits under the AISH program;
- $328.1 million to provide financial assistance and support to eligible seniors through programs like ASB, SNA, seniors' dental, optical and property tax assistance programs, and seniors' project grants;
- $134 million for housing program grants, as well as $44 million in expenditures under the Canada-Alberta Affordable Housing Program Agreement and $77 million for Rural Affordable Supportive Living;
- $82 million for Alberta Aids to Daily Living grants;
- $165.5 million for grants paid by the PDD Boards and the Alberta Social Housing Corporation.

The following chart provides a comparative breakdown of Ministry expenditures by program.

SUMMARY OF MINISTRY EXPENSE - $1.804 BILLION



The following information provides an overview of program changes and an explanation of significant expenditure variances. Further information on goals, strategies and performance measure results is included in the section entitled "Performance Results." The table below outlines the actual expenditures incurred, in comparison to the resources budgeted, to achieve the goals of each core business.

MINISTRY EXPENSE BY CORE BUSINESS

Millions					
	2005-06				2004-05
	Estimates from Business Plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
Core Business 1 Providing services, programs, and planning for seniors and the aging population	$337.1	$4.8	$341.9	$341.8	$269.6
Goals 1. Seniors in need have access to financial supports that enable a secure and dignified way of living 2. Seniors, families of seniors, and service providers have access to accurate, timely information on programs and services for seniors 3. Government policies, programs, and plans anticipate and respond to the needs of seniors today and in the future					
Core Business 2 Providing supports, services and planning for persons with disabilities	$990.8	$22.4	$1,013.2	$996	$875.4
Goals 4. Albertans with a severe and permanent disability have access to funding to meet their basic shelter, food, health and personal needs 5. Albertans with disabilities have an opportunity to achieve full citizenship by inclusion in the social, economic and cultural life of the province					
Core Business 3 Supporting the provision and ongoing management of housing for lower-income Albertans	$220	$63.7	$283.7	$292.3	$226.5
Goals 6. Provincially-owned and -supported housing is managed efficiently and effectively and utilized appropriately 7. Lower-income Albertans have access to a range of housing options that will meet their needs					

Millions					
	2005-06				2004-05
	Estimates from Business Plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
Core Business 4 Providing supports to enhance choice and well-being for clients of the Ministry	$121.9	$50	$171.9	$174.2	$89
Goals 8. Albertans in need of support have choices for independence, safety and well-being 9. When needed, adult Albertans will have supports in making decisions that affect their personal lives					
Total Core Business Expense	**$1,669.8**	**$140.9**	**$1,810.7**	**$1,804.3**	**$1,460.5**

Highlights of changes in the Ministry's spending are as follows:

CORE BUSINESS 1

Providing services, programs and planning for seniors and the aging population

Core Business 1 includes program funding for grant payments under the Alberta Seniors Benefit (ASB), Special Needs Assistance (SNA), Education Property Tax Assistance, Dental Assistance for Seniors and Optical Assistance for Seniors programs, as well as funding for Client and Information Services, and other services that support delivery of seniors programs.

The budget for Core Business 1 increased by $4.8 million (from $337.1 million to $341.9 million) in 2005-06 due to the approval of a supplementary estimate to fund recommendations resulting from the MLA Task Force on Continuing Care Health Service and Accommodation Standards.

Expenditures for Core Business 1 increased by 27 per cent (from $269.6 million to $341.8 million) over the prior year due to ASB program enhancements and the introduction of Dental and Optical Assistance for Seniors programs, and Education Property Tax Assistance.

CORE BUSINESS 2

Providing supports, services and planning for persons with disabilities

Core Business 2 includes financial assistance provided to Persons with Developmental Disabilities (PDD) Boards and the Assured Income for the Severely Handicapped (AISH) program.

Expenditures for Core Business 2 increased by 14 per cent (from $875.4 million to $996 million) over the prior year due to a 23 per cent ($90 million) increase in expenditures for the AISH program. Expenditures for AISH increased due to caseload growth as well as program cost increases resulting from the implementation of recommendations from the AISH review. Further increases in expenditures relate to additional funding provided to the PDD Boards ($31 million). These funds were used to accommodate growth in the number of individuals supported by PDD and to address increased salary costs for PDD-contracted agencies.

The average monthly caseload for AISH has increased by approximately eight per cent over two years, from 30,863 in 2003-04 to 33,262 in 2005-06. Net caseload growth for PDD has averaged about four per cent annually since 2000-01.

CORE BUSINESS 3

Supporting the provision and ongoing management of housing for lower-income Albertans

Core Business 3 includes major program funding for lodge assistance, support to community and seniors housing providers, rent supplements, seniors supportive housing incentives, the Canada-Alberta Affordable Housing Agreement, special needs housing and homeless support, as well as funding for services that support delivery of housing programs.

The budget for Core Business 3 increased by $63.7 million (from $220 million to $283.7 million) in 2005-06 due to the approval of a supplementary estimate to fund lodge renovations and repairs, development of rural affordable housing partnerships, Phase II of the Canada-Alberta Affordable Housing Agreement, and an increase in lodge assistance program funding to cover residents' increased service needs and increased lodge operating costs.

Expenditures for Core Business 3 increased by 29 per cent (from $226.5 million to $292.3 million) over the prior year due primarily to increased expenditures as a result of the supplementary estimate funding provided for the initiatives noted above. Expenditures for the Affordable Housing Program and Affordable Housing Partnership Initiative totaled

$44 million in 2005-06, and brought the total Ministry commitment for affordable housing units to 2,400. Other increases to expenditures in Core Business 3 include additional support provided to community and seniors housing providers for increased operating and maintenance costs. Costs for seniors housing providers were paid through the Alberta Social Housing Corporation in 2005-06.

The budget for Core Business 3 was over-spent by three per cent. Actual expenditures totaled $292.3 million, in relation to a $283.7 million total budget. This was primarily due to the need to fund necessary maintenance of housing assets.

CORE BUSINESS 4

Providing supports to enhance choice and well-being for clients of the Ministry

Core Business 4 includes major program funding for Strategic Planning and Supportive Living, and for Protection for Persons in Care. Programs and services offered by Strategic Planning and Supportive Living include funding for: supportive living and long-term care accommodations, public guardian services, Alberta Aids to Daily Living, and Rural Affordable Supportive Living (RASL).

Expenditures for Core Business 4 increased by 96 per cent (from $89 million to $174.2 million) over the prior year due primarily to additional funding provided to support the development of rural affordable supportive living units through the RASL program in 2005-06. In addition, program expenditures included staff salaries, contracts and other expenses related to implementing accommodation standards and accountability mechanisms in supportive living and long-term care settings.

MINISTRY EXPENSE BY FUNCTION

in millions

	2005-06		2004-05
Function	Authorized Budget	Actual	Actual
Health	$ 83.5	$ 85.4	$ 80.7
Social Services	1,401.6	1,388.7	1,182.7
Housing	286.7	291.2	155.9
Debt Servicing Costs	38.9	39.0	41.2
	$ 1,810.7	$ 1,804.3	$1,460.5

Core Business 1
Providing services, programs, and planning for seniors and the aging population

GOAL 1

Seniors in need have access to financial supports that enable a secure and dignified way of living

The programs provided by the Ministry help seniors live with dignity by enabling them to make their own financial decisions, secure their basic living needs, and continue as participating and contributing members of the community.

In 2005-06, approximately 141,500 of Alberta's 350,000 seniors received monthly cash benefits through the Alberta Seniors Benefit (ASB) program, averaging approximately $150 per household (consisting of one or two seniors). In 2005-06, 23,000 seniors (or 18,000 households) received support from the Special Needs Assistance for Seniors program (SNA), for a total annual expenditure of approximately $19.4 million. The average grant provided was $1,100.

STRATEGY 1.1

Implement enhanced financial, dental and optical, and property tax relief programs for seniors

The Ministry collaborated with the Alberta Dental Association and College of Alberta Denturists to successfully launch the Dental Assistance for Seniors program on April 1, 2005. The objective of implementing a "seamless" program that provides seniors with financial support for basic dental care was achieved. The dental program currently provides assistance to over 11,000 seniors per month. Seniors can claim up to $5,000 per person every five years for allowable dental expenses.

The new Optical Assistance for Seniors program was also successfully launched on April 1, 2005, and currently provides assistance to over 3,300 seniors per month. Seniors receive up to $230 every three years toward the costs of prescription eyeglasses.

STRATEGY 1.2

Continue to identify potential improvements to income-based seniors' benefits that are responsive to changing needs, and that result in improved fairness and simplified eligibility and administration

Approximately 220,000 seniors were automatically enrolled in the new seniors dental and optical programs using data from the ASB program. This was beneficial to clients, as they did not have to fill in another application to receive benefits, and administratively efficient. To ensure additional efficiencies, applicants for the dental and optical programs were automatically assessed for ASB eligibility.

Through collaboration with nine municipalities, including Edmonton and Calgary, the new seniors' property tax program automatically enrolled more than 67 per cent of eligible senior homeowners without requiring an application process. Since January 2005, the program has provided assistance to over 53,000 senior households. In addition, the Ministry used the program to deliver the City of Edmonton's Homeowner Grant, which provided a rebate on the municipal taxes for senior homeowners who are eligible for ASB. This allowed over 9,800 seniors in Edmonton to receive both their municipal and education property tax rebates in one cheque.

STRATEGY 1.3

Examine new approaches to providing supports for seniors that respond to individual needs

As a result of additional funding provided to the ASB program, people in designated assisted living were funded at the same level as if they were in long-term care. Any recipient of ASB who was assessed and placed in an identified facility by the health authority was eligible for enhanced funding effective January 2006.

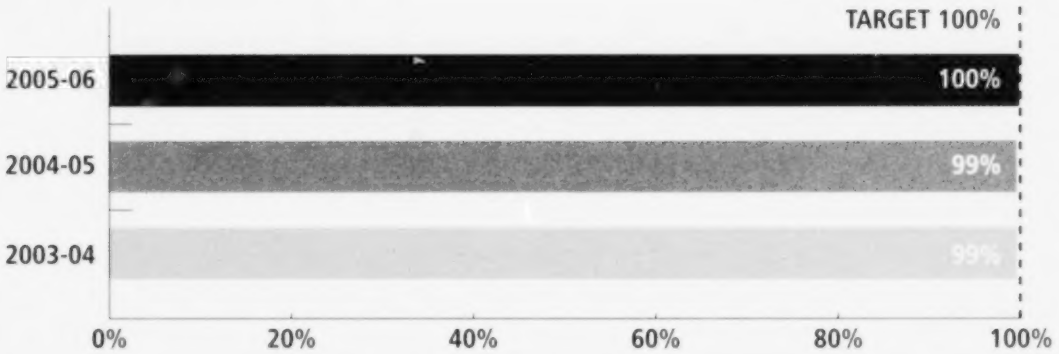
ASB recipients residing in long-term care also received additional financial support through the ASB program to assist with the cost of accommodation fees.

GOAL 1: PERFORMANCE MEASURES

Measure 1.a: Percentage of seniors provided with the opportunity to apply for Alberta Seniors Benefit (ASB)

It is important that seniors have the opportunity to apply for benefits, such as ASB, for which they are eligible and which help them to maintain their independence and live in a secure and dignified way. Although some eligible seniors may choose not to apply for ASB (the program is voluntary), if it can be demonstrated that seniors have been made aware of the program, have received an application package and have made a decision whether to submit an application, the Ministry has succeeded in communicating the program. The Ministry provides a contact and feedback mechanism to ensure all eligible seniors are given the opportunity to apply for ASB.[2]

PERCENTAGE OF SENIORS PROVIDED WITH THE OPPORTUNITY TO APPLY FOR ALBERTA SENIORS BENEFIT



Source: Seniors and Community Supports, Seniors Services Division

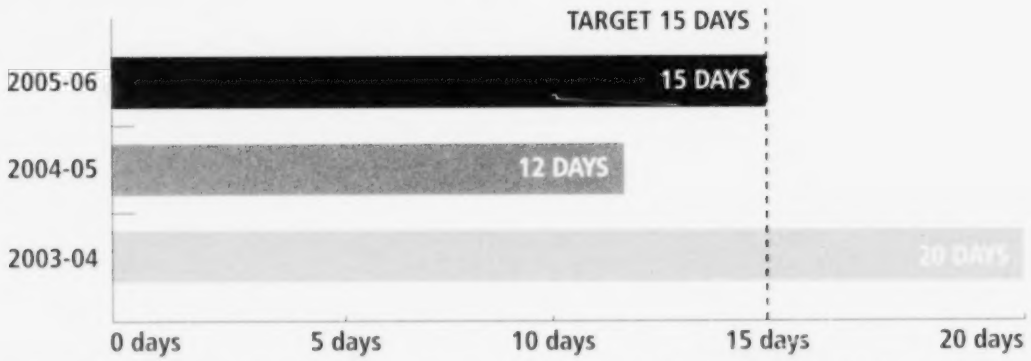
Results and Analysis

In 2005-06, the Ministry met its target of 100 per cent of seniors having the opportunity to apply for the Alberta Seniors Benefit.[3] As a result of consistently high performance in this measure, the Ministry will pursue additional performance indicators for this goal.

Measure 1.b: Assessment time in working days for Special Needs Assistance for Seniors (SNA) program applications

This measure calculates the number of working days the Ministry takes to assess applications to the SNA program. Seniors who apply to the program need help meeting extraordinary expenses or financial emergencies; therefore, the Ministry's timely assessment of requests for assistance is an important part of an applicant's ability to live in a secure and dignified way.

ASSESSMENT TIME IN WORKING DAYS FOR SPECIAL NEEDS ASSISTANCE FOR SENIORS PROGRAM APPLICATIONS



Source: Seniors and Community Supports, Seniors Services Division, Special Needs Assistance for Seniors Information System

Results and Analysis

The Ministry met the 2005-06 target by achieving an average of 15 working days to assess an application to the SNA program.[4] The number of working days increased from the previous year as a result of the extra workload to implement changes to the program's computer system. In addition, in December 2005 the program introduced document imaging and ceased using paper records. These system changes required additional staff training and time to become familiar with new processes. Although the immediate impact was an increase in the number of working days to assess an application, it is expected these system improvements will increase efficiency in the future.

GOAL 2

Seniors, families of seniors, and service providers have access to accurate, timely information on programs and services for seniors

Seniors and Community Supports provides information via telephone, publications such as *Seniors Programs and Services Information Guide*, the Ministry website, seniors information services offices, and correspondence. This information is important in enabling seniors, family members and service providers to learn about supports for which seniors may be eligible, and helps them make wise choices about housing, health service needs and other matters affecting their lives.

STRATEGY 2.1

Review the delivery of information services to seniors, their families and service providers to ensure that the information provided is consistent and accurate

The Ministry initiated the first stage of a multi-phase, multi-year project to increase accessibility and consistency of information services. The first stage involves creating a database of information to be accessed by Seniors and Community Supports.

The Ministry also implemented service standards to monitor the quality of information delivery and identify areas for improvement.

STRATEGY 2.2

Identify new opportunities for educating communities, service providers and individuals on programs and services relating to seniors

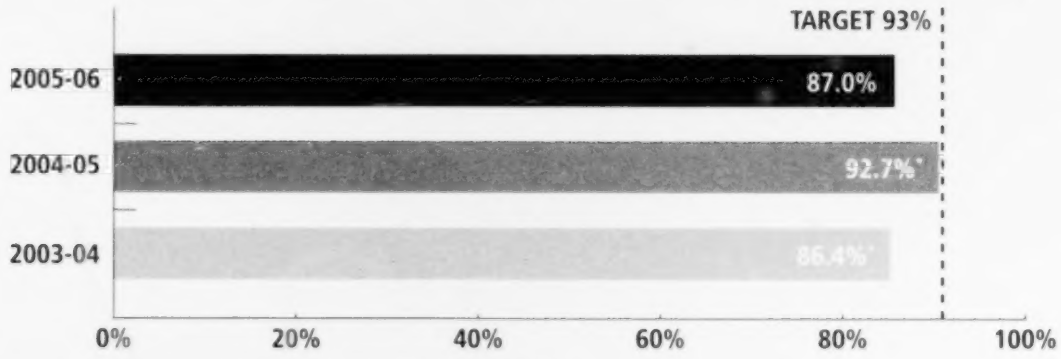
The Ministry heard that many Albertans would like more detailed information on programs and services for seniors. The Ministry responded to this feedback by offering presentations to service providers that enabled them to provide more detailed information to seniors within their communities.

GOAL 2 PERFORMANCE MEASURE

Satisfaction with information services provided by telephone access

This measure assesses clients' satisfaction with information services provided to seniors by the Ministry through the Seniors Information Line. This information is intended to help seniors become well-informed about programs and services for which they may be eligible and that contribute to their independence and well-being.[5]

SATISFACTION WITH INFORMATION SERVICES PROVIDED BY TELEPHONE ACCESS



Source: Seniors and Community Supports, Seniors Services Division
**The target for 2004-05 and 2003-04 was 90%*

Results and Analysis

Survey results for this measure indicate that 87 per cent of clients are satisfied with information services provided by telephone access. This is slightly below the results of the previous year and slightly above the 2003-04 results of 86.4 per cent. The results fall below the target of 93 per cent.

The introduction of three new division programs (optical, dental and education property tax assistance programs for seniors) in April 2005 resulted in a greater number of calls to the information line. A total of 249,000 calls were received in 2005-06 compared to 156,000 in 2004-05. This impacted the level of service the Ministry was able to provide. To respond to higher call volumes, the Ministry allocated additional staff. Another survey, using the same methodology, was conducted in January 2006 to determine the effect of these staffing changes on satisfaction levels. The additional survey showed an increase in overall satisfaction to 92.5 per cent.

GOAL 3

Government policies, programs, and plans anticipate and respond to the needs of seniors today and in the future

The Ministry plans, researches and analyzes social, economic and political trends, emerging issues, and policies and programs within Alberta, across Canada and globally. The knowledge resulting from these activities enables the Ministry to examine the potential impact of programs or policies on seniors today and in the future, and helps government develop policies, programs and plans that are sustainable and responsive to seniors.

STRATEGY 3.1

Develop approaches to encourage adult Albertans to make sound financial decisions to prepare them for self-reliance and well-being in their senior years

This multi-phase strategy will be developed over a three-year period, beginning in 2005-06. During 2005-06, the Ministry completed the first phase with a discussion paper identifying issues, options, and potential government roles in helping Albertans prepare for retirement.

STRATEGY 3.2

Work with Infrastructure and Transportation to prepare for the aging of the driving population

Through the Alberta Traffic Safety Plan, the Ministry worked with Infrastructure and Transportation to increase the government's awareness of the mobility needs and road safety concerns of seniors and persons with disabilities.

STRATEGY 3.3

Develop a complementary provincial strategy on preventing the abuse of seniors in families through the cross-ministry strategy for the prevention of family violence and bullying

In the first phase of this project, the Ministry chaired a cross-ministry working group to identify key issues relating to elder abuse. The working group included representatives from Justice, Solicitor General and Public Security, Children's Services, Health and Wellness, Alberta Alcohol and Drug Abuse Commission, Government Services, and Aboriginal Affairs and Northern Development.

The Ministry provided a total of $455,000 funding assistance to seniors' safe shelters in Edmonton and Calgary. The shelters provide safe places to stay and supportive counselling for seniors who are experiencing abuse or neglect.

STRATEGY 3.4

Work with federal, provincial and territorial jurisdictions to advance strategies for supporting family caregivers, promoting healthy aging, researching the cumulative impact of costs on seniors, and to review the National Framework on Aging

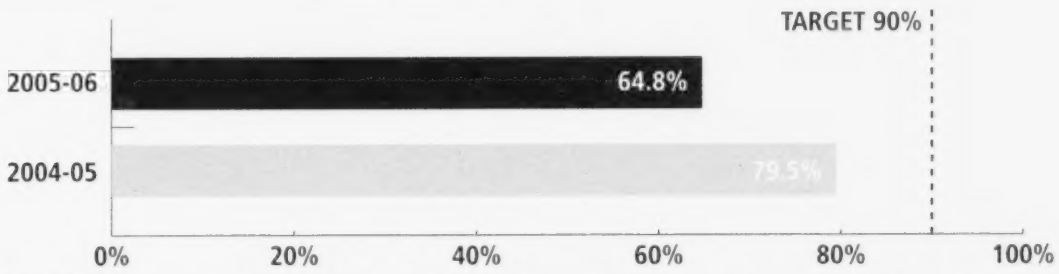
The Federal/Provincial/Territorial Ministers responsible for Seniors met in Quebec City in May 2005. Ministers reaffirmed their commitment to work together to prepare for the challenges and opportunities resulting from Canada's growing seniors' population. The Ministry contributed to discussion materials prepared for the meeting on family caregivers, healthy aging, safety and security, and the cumulative impact of costs on seniors.

GOAL 3 PERFORMANCE MEASURE

Satisfaction of departments and agencies with the Ministry's collaborative activities, and contribution to joint initiatives regarding seniors' issues

The Ministry works with other ministries and agencies to coordinate policies and initiatives that reflect the needs of current and future seniors. These activities include contributing to joint working groups and initiatives, and providing information, advice and analysis of issues relating to seniors and Alberta's aging population. Satisfaction of government departments and agencies is a measure of the quality of the Ministry's services in this area.[6]

SATISFACTION OF DEPARTMENTS AND AGENCIES WITH THE MINISTRY'S COLLABORATIVE ACTIVITIES, AND CONTRIBUTION TO JOINT INITIATIVES REGARDING SENIORS' ISSUES



Source: 2006 Satisfaction Survey Final Report, Seniors and Community Supports, Planning and Research Branch

Results and Analysis

In 2005-06, 64.8 per cent of those surveyed were satisfied with the Ministry's performance on contributing to joint project goals or objectives. This is significantly below the target of 90 per cent. Satisfaction levels also decreased significantly from the previous year. Satisfaction results for 2004-05 were 79.5 per cent.

A review of respondents' comments to open-ended questions indicated one potential source of dissatisfaction is a perceived lack of collaboration and clarity of roles on issues relating to seniors housing and continuing care. It is expected that satisfaction with the Ministry's collaborative activities will improve as work on standards for continuing care and planning for seniors' supportive living progresses.

Core Business 2
Providing supports, services and planning for persons with disabilities

GOAL 4

Albertans with a severe and permanent disability have access to funding to meet their basic shelter, food, health and personal needs

The Assured Income for the Severely Handicapped (AISH) program assists Albertans who have a severe disability that prevents them from working to earn a living. The program provides a living allowance, health benefits and personal income support benefits that help them meet their needs and live as independently as possible.

In 2005-06, the Ministry provided benefits to more than 34,000 clients.

STRATEGY 4.1

Provide income support and health benefits to meet the basic needs of Albertans who are eligible under the Assured Income for the Severely Handicapped (AISH) program

To better meet the needs of AISH clients, the Ministry facilitated the AISH program's transition from Human Resources and Employment, including developing financial and management procedures and practices to administer the AISH program in 31 regional offices across Alberta.

As a first step in developing a new information technology system for the AISH program, the Ministry developed an AISH performance measure tracking system with rules and supporting processes to ensure data integrity.

STRATEGY 4.2

Implement the approved recommendations from the Government MLA AISH Review Committee to renew the AISH program following government approval processes, to ensure responsiveness to client needs and program affordability

In 2005-06, the Ministry renewed the AISH program. Key enhancements included increasing the AISH living allowance to a maximum of $950 per month, introducing Personal Income Support Benefits to meet AISH clients' unique needs, and introducing new legislation. The government also committed to increase the living allowance to a $1,000 maximum on April 1, 2006, and to review the benefit level every two years beginning in 2007.

STRATEGY 4.3

Coordinate the implementation of the approved recommendations from the AISH review through the cross-ministry Health Innovation and Wellness Initiative

The Ministry collaborated with Health and Wellness on a cross-ministry pharmaceuticals initiative, to ensure the unique health needs of AISH clients were recognized.

The Ministry coordinated with Health and Wellness the expansion of modified AISH benefits to residents of designated assisted living and long-term care.

GOAL 4 PERFORMANCE MEASURE

Eligibility decision time in working days for AISH applications

The measure calculates the number of working days[7] the Ministry takes to process applications for the AISH program. Timely processing of AISH applications is important to ensure eligible candidates receive benefits they require to meet their needs. To measure eligibility decision time, the Ministry monitors the length of time it takes, in working days, to process a completed application and determine eligibility.

Results and Analysis

This was a new measure in the 2005-08 Ministry business plan and data was collected for the first time. The Ministry is unable to report results on the performance measure in 2005-06 as the data available at this time is incomplete.

In order to ensure completeness and accuracy of data related to this measure in the future, the Ministry developed a new electronic tracking system, which was put into use on April 1, 2006. The information gathered for this performance measure will be improved in 2006-07 with the use of this new system. Additional procedures and controls will be implemented to improve data integrity.

GOAL 5

Albertans with disabilities have an opportunity to achieve full citizenship by inclusion in the social, economic and cultural life of the province

"Full citizenship by inclusion in the social, economic and cultural life of the province" means that persons with disabilities are valued, participating and contributing community members. Persons with disabilities who are fully included will have opportunities to participate in employment, recreational activities, volunteer work, education and other activities. Ministry initiatives facilitate access to supports needed to achieve this inclusion.

STRATEGY 5.1

Respond to the Alberta Disability Strategy by having the Office for Disability Issues collaborate with other ministries to improve cross-government coordination of policy and provide more effective program delivery for Albertans with disabilities

The Ministry worked with Community Development, through the William Watson Lodge Advisory Board and the Access Kananaskis Project, to create more inclusive program opportunities for people with disabilities in Alberta's parks.

The Ministry partnered with Advanced Education on *The Future Starts With You* publication, a review of barriers facing students with disabilities in post-secondary settings.

STRATEGY 5.2

Pilot an integrated service delivery project to deliver provincial government services to persons with disabilities

Planning began in the south and northeast regions for a pilot project to integrate service delivery for people with disabilities. The service coordination will assist people with disabilities to access local supports and become more involved in their communities. Initial implementation of the pilot project occurred in Lethbridge and Medicine Hat in summer 2006.

STRATEGY 5.3

Contribute to the development of programs and services that support the needs of persons with disabilities by responding to the outcomes of the Gaps in Service Initiative, continuing to support and enhance the Alberta Brain Injury Initiative, and coordinating interdepartmental work on issues relating to the Alternative Communications Strategy

Through the Alberta Brain Injury Initiative, the Ministry provided additional funding for supports for over 3,000 adults with brain injury, as well as their families and informal caregivers. The Ministry also funded groups providing support to caregivers of brain injury survivors and increased access to Caregiver College education sessions.

The Ministry funded four pilot projects (in Westlock, Hinton/Edson, and the Red Deer and Cold Lake regions) focused on assisting adults with fetal alcohol spectrum disorder (FASD). The projects facilitate independent living and enable people with FASD to achieve and maintain healthy lives. Results from the projects indicate that relationships between project mentors and clients have been maintained, resulting in greater client stability.

Under the Alberta Child and Youth Initiative, the Ministry assisted in the development of a provincial strategy relating to individuals with FASD. In addition, the Ministry collaborated on the Aboriginal Youth Suicide Prevention Strategy to support three pilot projects in Lethbridge, Eden Valley and High Prairie. Evaluations conducted in 2005 show that these projects have had positive results.

The Ministry ensured that closed captioning and sign language interpreters were available at public meetings, such as the Roundtable on Disability Issues, consultations held for the Aboriginal Youth Suicide Prevention Strategy, and the legislative reviews of the *Dependent Adults Act (DAA)* and the *Personal Directives Act (PDA)*. Communication materials for the AISH review and the *Blind Persons' Rights Act* were made available in audio and Braille. As well, Braille agendas were available at public meetings for the DAA and PDA legislative reviews.

STRATEGY 5.4

Promote and facilitate community employment for adults with developmental disabilities

Approximately one-third of adults with developmental disabilities receiving PDD-funded services received employment support. Last year, 1,858 individuals were placed in jobs, while another 2,110 individuals participated in employment preparation programs.

PDD funded the Alberta Association for Community Living and Alberta Rotary Clubs to provide presentations to Rotary Club members regarding the employment potential of adults with developmental disabilities. As a result, 28 new employment opportunities for adults with developmental disabilities were generated by Alberta businesses.

PDD completed negotiations with the Workers' Compensation Board (WCB) to ensure that individuals with developmental disabilities who volunteer or participate in subsidized employment programs can have WCB insurance coverage.

STRATEGY 5.5

Work with communities to increase inclusion of adults with developmental disabilities, especially in the areas of education and access to public transportation and community health services

PDD worked with a number of regional health authorities and community organizations to improve access to health services for adults with developmental disabilities. As a result, these adults gained better access to services such as mental health services, home care, use of portable medical equipment, and cancer prevention education.

PDD worked with communities to increase their capacity to provide transport for persons who normally experience barriers to transportation, including persons with developmental disabilities. Westlock, Vegreville and Barrhead are now able to assist with such transportation because they combined the resources of community organizations, volunteers and municipal funding.

In 2005-06, 59 individuals with developmental disabilities were enrolled at 12 post-secondary educational institutions. These positions were funded by PDD and are an example of successful inclusive post-secondary education.

PDD funded more than 50 community projects that helped facilitate community participation of adults with developmental disabilities. These included helping to develop a school resource centre, assisting persons with developmental disabilities to participate in the Toastmasters program, and providing business support such as insurance, accounting and legal services to entrepreneurs with developmental disabilities.

PDD also funded a project with the Kainai Nation and the Aboriginal Council of Lethbridge to help First Nations individuals with developmental disabilities maintain links to their Aboriginal culture while living away from their reserves.

STRATEGY 5.6

Work with other provincial ministries to promote inclusion and to improve access to general government services for adults with developmental disabilities

PDD partnered with Human Resources and Employment, and Health and Wellness to fund and deliver demonstration projects on employment training for 500 individuals with disabilities in nine locations in the province.

One of the projects, "TARGET Supported Employment for Youth," is a job placement service for youths aged 18-24 with mental health disorders or mild developmental disabilities. Since November 2005, 25 youths have participated successfully.

PDD partnered with the Alberta Mental Health Board, the Canadian National Institute for the Blind, and the Canadian Paraplegic Association to help individuals with developmental disabilities, visual impairments, physical disabilities and/or chronic mental health concerns to obtain independent employment.

STRATEGY 5.7

Support opportunities for adults with developmental disabilities and their families to enhance their leadership and advocacy skills so that they can effectively influence programs and policies

Three PDD community boards established board intern positions so that individuals with developmental disabilities could participate directly in governance processes. Other PDD community boards supported advisory groups of individuals with developmental disabilities who met with the board on a regular basis.

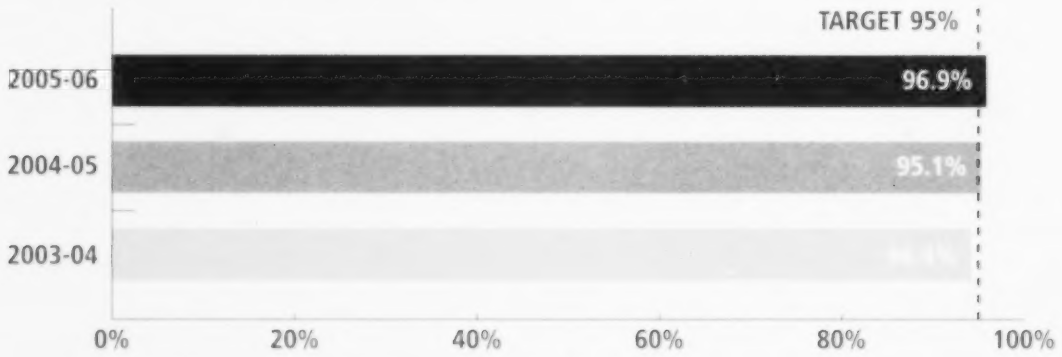
More than 75 individuals with developmental disabilities attended a PDD-sponsored self-advocacy conference in Lethbridge, and 89 self-advocates attended a PDD-hosted Leadership Retreat. Several self-advocates were recognized for their advocacy efforts and leadership.

GOAL 5 PERFORMANCE MEASURES

Measure 5.a: Percentage of adults with developmental disabilities, supported by PDD-funded services, who exercise control over their lives

All PDD-funded service providers in Alberta must undergo Creating Excellence Together (CET) certification through the Alberta Association of Rehabilitation Centres once every three years to receive funding from PDD.[8] This measure is taken from the CET Quality of Life section of the survey tool used to assess the service providers, and indicates whether or not the delivery of supports reflects the individual's preferences and needs as defined by the individual.[9]

PERCENTAGE OF ADULTS WITH DEVELOPMENTAL DISABILITIES, SUPPORTED BY PDD-FUNDED SERVICES, WHO EXERCISE CONTROL OVER THEIR LIVES



Source: Persons with Developmental Disabilities Provincial Board

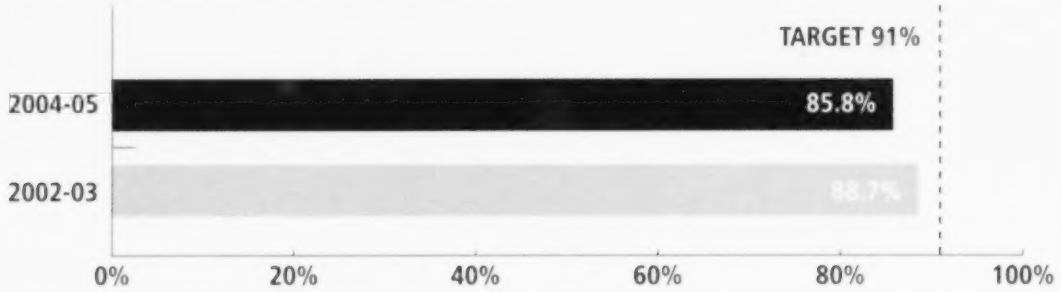
Results and Analysis

Results for this measure have been consistently high for the previous two survey periods. In 2005-06, 96.9 per cent of adults with developmental disabilities who were interviewed during service provider certification reported they felt encouraged and supported to do things independently and their choices were respected and implemented as much as possible.

Measure 5.b: Satisfaction, by families/guardians of persons with developmental disabilities, with PDD-funded services

Many of the individuals who are assisted by the PDD program are supported by family and/or guardians. As informed stakeholders, families and guardians provide important feedback on the quality and direction of the program. This measure reflects overall satisfaction with PDD-funded services and helps improve services by identifying areas of potential concern.

SATISFACTION, BY FAMILIES/GUARDIANS OF PERSONS WITH DEVELOPMENTAL DISABILITIES, WITH PDD-FUNDED SERVICES



Source: Persons with Developmental Disabilities Provincial Board

Results and Analysis

Satisfaction is measured by a survey conducted every two years. The last survey was conducted in 2004-05,[10] and results indicated that 85.8 per cent of families/guardians reported overall satisfaction with PDD-funded services received by the person to whom they provided guardianship. Satisfaction dropped slightly from 2002-03 and remained below the 2004-05 target of 91 per cent. In their comments, survey respondents linked overall levels of satisfaction with barriers to community living such as a lack of affordable, accessible housing and transportation.

Measure 5.c: Percentage of persons with brain injury and/or other disabilities and their families/caregivers reporting they feel supported by Community Support Services

Two Ministry initiatives that support persons with disabilities are the Alberta Brain Injury Initiative (ABII) and the Program Development for Persons with Disabilities Initiative (PDPDI). Services are provided by contracted agencies funded by the Ministry's Community Support Services Branch. Clients and their families/guardians were asked a number of questions about the agency providing services.[11] This is a new measure in the 2005-08 business plan and is reported here for the first time.

Results and Analysis

Persons with brain injury and/or other disabilities receiving services through an agency were asked if they feel the support they receive from the agency makes their life better, if contact with the agency helps them to make better choices and if they would ask people at the agency for help if they needed it. The responses to these three questions were combined

to embrace the concept of "feeling supported" by Community Support Services. Based on an average of 280 responses to the three questions, 89 per cent of clients with brain injury and/or other disabilities reported that they felt supported.

Family members and guardians were asked if the agency made it easier for them to support the individual with brain injury and/or other disabilities. Based on 102 responses to the question, 75 per cent of families/guardians responded *Yes* to this question.

Core Business 3
Supporting the provision and ongoing management of housing for lower-income Albertans

GOAL 6

Provincially-owned and -supported housing is managed efficiently and effectively and utilized appropriately

Seniors and Community Supports is responsible for a housing portfolio that enables access to emergency shelter and to subsidized housing for Albertans who cannot afford to pay full market rent for their accommodation. To fund and administer this housing portfolio, the Ministry partners with the federal government, through the Canada Mortgage and Housing Corporation, and housing operators, such as municipalities and non-profit housing organizations.

In 2005-06, approximately 67,000 Albertans were served through more than 40,000 subsidized housing units administered by 177 local housing operators.

STRATEGY 6.1

Ensure effective governance structures are in place for the community-based provision of family, special purpose, and seniors' housing in urban, rural and remote communities

In 2005-06, 30 operational reviews were conducted on housing operators. These reviews included examining the governance structures of the organizations. The Ministry engaged in regular discussions with housing operators, providing support, feedback and interpretation of the *Alberta Housing Act* and regulations.

STRATEGY 6.2

Support the transfer of ownership and/or management of provincially-owned housing to public and non-profit housing entities to allow for better and more appropriate use of local housing resources

To align public housing with changing community needs, the Ministry transferred ownership of 70 community housing units, valued at $9.5 million, throughout the province, and ownership of one lodge, valued at $1.9 million. These transfers supported the further development of affordable housing in high-need, high-growth communities.

STRATEGY 6.3

Maintain a flexible approach to managing the Ministry's housing portfolio that takes into account changing resident needs

The Ministry worked with housing operators to ensure that the increases to the AISH living allowance would not result in higher rents for AISH clients living in social housing.

A total of $2.1 million in special services grants was made available to lodges that provide a high level of support for residents who require additional services such as special diets, more frequent housekeeping services and personal assistance. These increased grants assisted those lodges that provide these services. The grants were distributed to 128 lodges (approximately 3,935 eligible residents).

The Ministry provided more than $12 million through the Private Landlord Rent Supplement, a program that subsidizes the difference between 30 per cent of a tenant's household income and market rent in privately owned rental units.

The Ministry also provided almost $1 million through the Fixed Rate Rent Supplement Program, which provides rent subsidies to qualified applicants, and also provides transitional assistance to help social housing tenants move to market housing. In addition, approximately $700,000 was allocated to cost-shared rent supplement programs administered by the Canada Mortgage and Housing Corporation. These compensate lenders for the effects of inflation on their investments in housing cooperative projects.

STRATEGY 6.4

Work with housing operators to ensure the housing portfolio is adequately maintained

Seventy-seven lodges in 68 communities, primarily in rural areas, received funding totaling $15 million for urgent maintenance and necessary upgrades.

The Ministry provided $41 million to assist management bodies with their operational and maintenance budgets.

STRATEGY 6.5

Monitor the operations and business practices of housing operators to ensure the operators are being economical and accountable

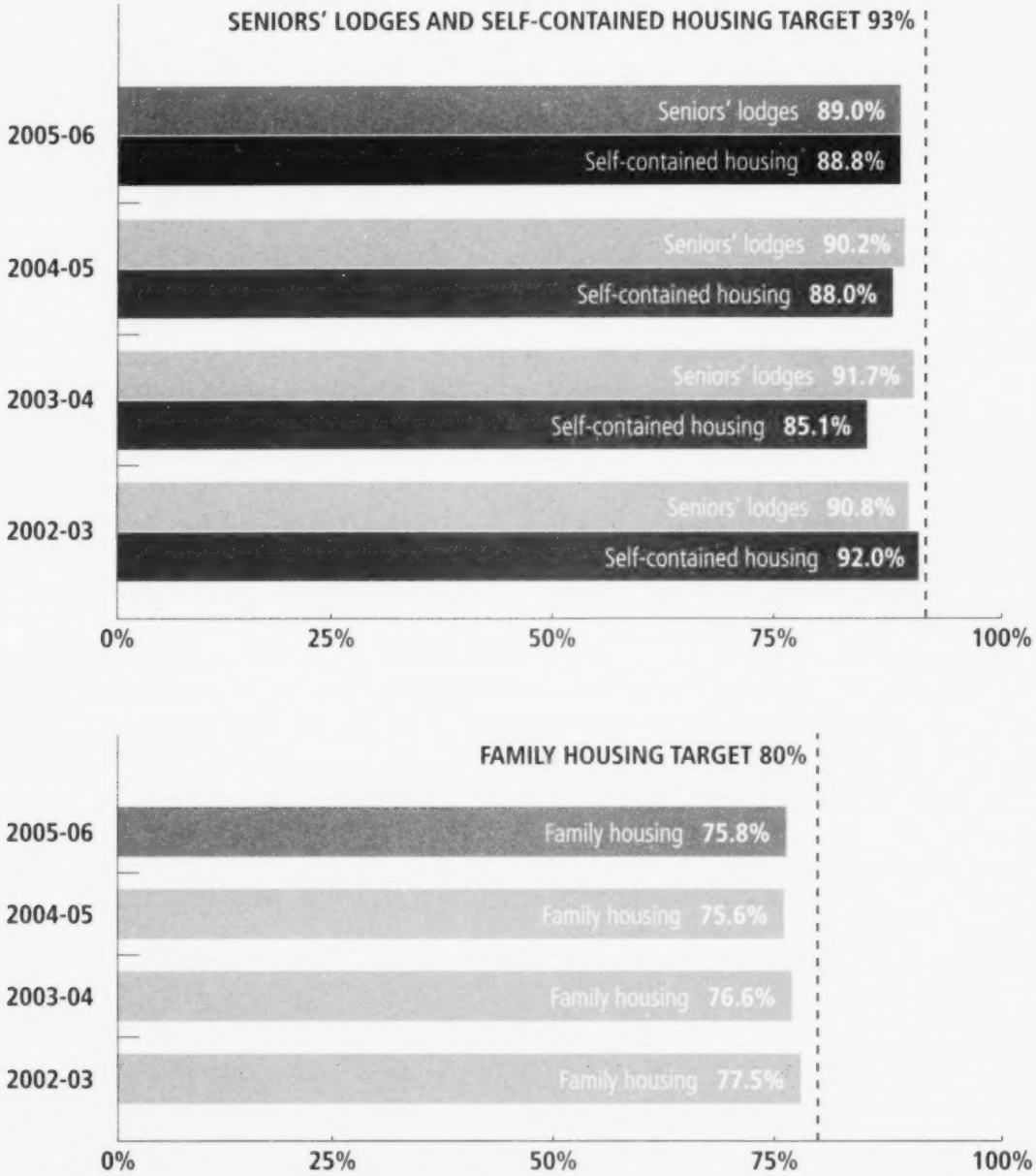
The Ministry monitored the operations and business practices of social housing operators by reviewing and approving their annual operating and capital budgets, reviewing their audited financial statements and quarterly financial reports, and providing feedback on their performance.

GOAL 6 PERFORMANCE MEASURES

Quality of accommodation provided by housing operators, and where appropriate, services provided, as indicated by satisfaction of residents

This measure assesses satisfaction of residents with the quality of accommodation in seniors' lodges, self-contained housing and family housing.[12] It provides a means of verifying that the residents of provincially owned or supported housing are receiving safe, adequate, suitable and affordable housing that is properly managed and maintained.

QUALITY OF ACCOMMODATION PROVIDED BY HOUSING OPERATORS, AND WHERE APPROPRIATE, SERVICES PROVIDED, AS INDICATED BY SATISFACTION OF RESIDENTS

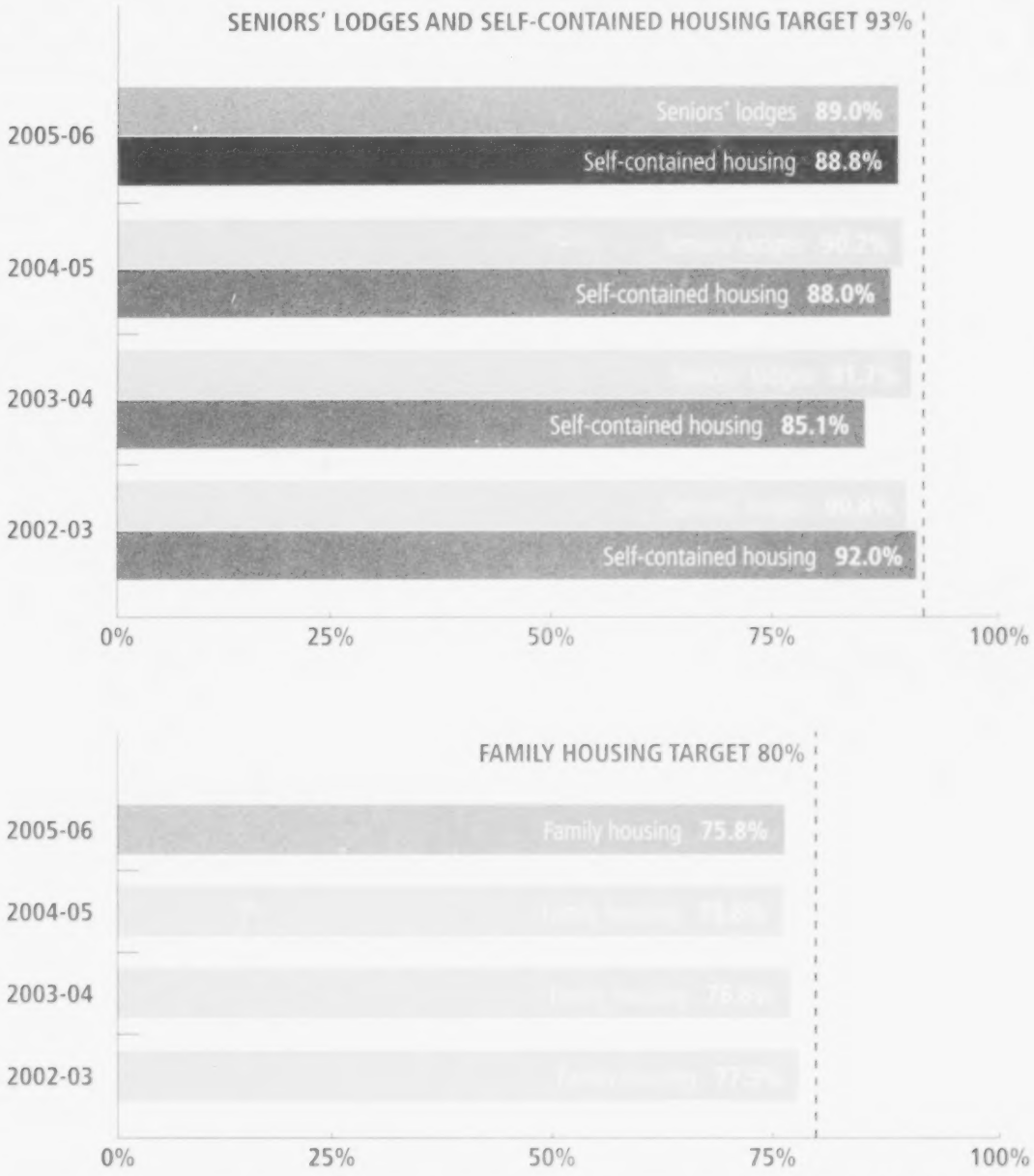


Source: Seniors and Community Supports, Housing Services Division, Housing Satisfaction Study, 2006

Results and Analysis

Of seniors residing in lodges, 89 per cent reported being satisfied with their accommodation and the services provided. Although high, the level of satisfaction did not meet the target of 93 per cent. Results for this measure have remained relatively stable and consistent over time.

QUALITY OF ACCOMMODATION PROVIDED BY HOUSING OPERATORS, AND WHERE APPROPRIATE, SERVICES PROVIDED, AS INDICATED BY SATISFACTION OF RESIDENTS



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Results and Analysis

Of seniors residing in lodges, 89 per cent reported being satisfied with their accommodation and the services provided. Although high, the level of satisfaction did not meet the target of 93 per cent. Results for this measure have remained relatively stable and consistent over time.

Of seniors residing in self-contained apartments, 88.8 per cent reported they were satisfied with their accommodation. Although performance did not meet the target of 93 per cent, satisfaction has been improving since the drop in satisfaction between 2002-03 and 2003-04.

Of family housing residents, 75.8 per cent reported being satisfied. The level of satisfaction has been relatively consistent since 2002-03 but remains below the established target of 80 per cent.

GOAL 7

Lower-income Albertans have access to a range of housing options that will meet their needs

The Ministry works with housing organizations and other levels of government to identify housing needs and generate capital to increase the supply of, and access to, affordable and low-cost housing options for lower-income families and individuals, and persons with special needs.

STRATEGY 7.1

Develop a set of guiding principles to support a continuum of housing and related services to promote the health and well-being of Albertans

The Ministry worked with other provinces, territories and the federal government to develop a draft *National Housing Framework: An Approach to Guide Housing in Canada*. The framework identifies a common vision and principles for housing in Canada. The principles address roles and responsibilities, outcomes, effective practices, funding, consultation and accountability for the continuum of housing in Canada.

STRATEGY 7.2

Encourage local communities to take a lead role in the development of community housing plans by identifying a range of shelter and related services coordinated to support progression to independent community living

Seven high-growth, high-need communities in Alberta – Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Medicine Hat and Red Deer – submitted community plans. The Ministry worked with each community, providing input and advice for their housing plans.

STRATEGY 7.3

Encourage local communities to work in collaboration with the public, private and non-profit housing sectors to develop sustainable housing solutions

The Ministry assisted the Edmonton Joint Planning Committee on Housing and Research Subcommittee develop solutions to long-term housing and support service requirements. Four community research projects were completed (partly or fully funded by the Edmonton Joint Planning Committee on Housing).

These research projects helped develop solutions to address the needs of different homeless groups such as street-involved women, homeless youth in Edmonton, "urban nomads" in Edmonton, and the need for "wrap-around services" for homeless persons.

STRATEGY 7.4

Coordinate housing and related services for persons with special needs and those who are homeless to enable them to live independently

The Ministry assisted Aboriginal Affairs and Northern Development to develop recommendations for the First Ministers' Meeting on Aboriginal Issues, held in November 2005. At the meeting, First Ministers and national Aboriginal leaders agreed on a 10-year plan to improve the quality of life of Aboriginal people across Canada by making a commitment to address the special housing needs of Aboriginal people.

Through the Provincial Homeless Initiative, the Ministry provided $3 million to help support homeless initiatives in Calgary, Edmonton, Fort McMurray, Grande Prairie, Red Deer, Lethbridge and Medicine Hat. A total of $19 million was provided to 25 emergency shelters across the province. This funding resulted in 2,453 spaces in 2005-06.

Twenty-five residents from the Gunn Centre, a transitional housing facility for men, were assisted in moving to independent living in the community. This resulted from the client-centred case-management model used by the Centre.

STRATEGY 7.5

Facilitate access to provincially-owned land for building affordable housing

Under a request for proposal process, the Ministry sold Parcel D in the Timberlea subdivision in Fort McMurray. This land is expected to provide up to 3,600 dwelling units, of which 300 are allocated for affordable housing units.

The Ministry facilitated access to vacant land and/or structures worth more than $7.7 million across the province, including three parcels worth $7.5 million and 43 lots worth approximately $200,000. The land was either sold to provide additional housing units or was transferred to management bodies or municipalities to improve housing in the community.

GOAL 7 PERFORMANCE MEASURE[13]

Measure 7.a: Number of affordable housing units developed with support from provincial funding

There is a challenge in meeting the need for affordable housing in Alberta's high-growth, high-need communities. The Ministry's strategy is to help communities build a complete range of housing options based on locally assessed needs. This measure counts the number of affordable housing units that are committed through agreements signed under the Canada-Alberta Affordable Housing Agreement.[14]

Results and Analysis

In 2005-06, 755 affordable housing units were developed with support from provincial funding. The number of units was below the target of 880 units due to changes to the Canada-Alberta Affordable Housing Agreement, which now supports more substantial subsidies for a smaller number of developments. The intention is to subsidize a greater portion of capital expenses to reduce the rents charged to cover operational costs.

The 755 units developed in 2005-06 are in addition to 1,162 units developed in 2004-05 and 872 units developed in 2003-04.

Core Business 4
Providing supports to enhance choice and well-being for clients of the Ministry

GOAL 8

Albertans in need of support have choices for independence, safety and well-being

Albertans who experience frailty, illness or disability may need support services to help them live as independently as possible. The Ministry facilitates the development of affordable supportive living projects and access to income supports to help cover the costs of supportive living. The Ministry works with its partners to develop and monitor standards for supportive living and long-term care accommodation.

In addition, the *Protection for Persons in Care Act* legislates mandatory reporting of suspected abuse of persons receiving government-funded care. In 2005-06, the Ministry investigated

530 reports involving 818 complaints of abuse under the *Protection for Persons in Care Act* and made recommendations to agencies and facilities, focusing on preventing abuse from occurring in the future.

STRATEGY 8.1

Advance the shift from long-term care to supportive living by:

8.1.1

Supporting the development of affordable supportive living, (e.g. through the Seniors Supportive Housing Incentive Program)

In 2005-06, the Ministry committed $77 million toward the development of 1,640 rural affordable supportive living units through the Rural Affordable Supportive Living program.

8.1.2

Improving the policies and programs that help lower-income persons cover costs of living in supportive living accommodation

Lower-income residents in designated assisted living accommodation were provided with income assistance through the Alberta Seniors Benefit and Assured Income for the Severely Handicapped programs, which were provided with supplemental funding for this purpose.

STRATEGY 8.2

In partnership with other ministries, health authorities and facility operators:

8.2.1

Establish and implement standards, monitoring mechanisms, and quality improvement processes for supportive living and long-term care accommodation

Developing, implementing, monitoring and enforcing long-term care and supportive living accommodation standards is a multi-phase project. The first phase, developing standards, was accomplished in 2005-06 in collaboration with Health and Wellness and with input from supportive living and long-term care operators, other stakeholders and the public. An MLA task force travelled to nine communities to seek input on the draft *Continuing Care Health Service and Accommodation Standards* and receive feedback on other aspects of the continuing care system. The Alberta government accepted the MLA task force's report in principle, and in February 2006 announced its first strategies to begin responding to the report's recommendations. The implementation for the standards, including monitoring and quality improvement processes, is expected to be complete by April 2007.

8.2.2

Implement a mechanism to adjust long-term care accommodation fees to reflect economic factors such as increases in the cost of living and inflation

The Ministry collaborated with health, housing and long-term care representatives to develop a financial costing model that can be applied to the various levels of supportive living and long-term care facilities. The model will provide a close approximation of the actual costs associated with providing accommodation services. The Ministry also developed a mechanism for estimating the effects of inflation on the operating costs of long-term care facilities.

STRATEGY 8.3

Provide leadership in safeguarding vulnerable adults receiving care services by responding to the legislative review of the *Protection for Persons in Care Act*

Dr. Neil Brown, MLA for Calgary-Nose Hill, was appointed to advise on matters related to the legislative review of the *Protection for Persons in Care Act.* Stakeholders were consulted in order to review the legal, administrative and social implications of possible legislative amendments and non-legislative solutions.

STRATEGY 8.4

Participate in provincial initiatives to improve safeguards that assist in protecting vulnerable adults receiving care services

PDD developed a mechanism for consistently monitoring service provider compliance with the abuse prevention, response and staff training expectations of the PDD Abuse Prevention and Response Protocol. Two protocol policy clarifications, which addressed the role of guardians and the scope of ethical responsibility to take action, were provided to trainers across the province.

GOAL 8 PERFORMANCE MEASURES[15]

Measure 8.a: Quality of accommodation services provided in long-term care facilities, as indicated by satisfaction of residents/families/guardians

This measure assesses satisfaction of residents or their families/guardians with the quality of accommodation in long-term care facilities.[16] This was an interim measure introduced for the 2005-06 year. Once accommodation standards are in place, it will be replaced with a measure of the quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet or exceed provincial standards.

Results and Analysis

On average, 82.3 per cent of respondents rated their accommodation services as excellent or good (24.8 per cent rated them as excellent, and 57.5 per cent rated them as good). The Ministry worked toward a target of 93 per cent satisfaction. In general, the lowest ratings were achieved for food quality and services and the highest ratings for overall condition of facilities and the cleanliness of linens and rooms.

Measure 8.b: Number of affordable supportive living spaces for aging in place developed with support from provincial funding

This was a new measure in the 2005-08 Ministry business plan and is reported here for the first time.[17] The measure reflects the Alberta government's recognition of the need for new affordable supportive living spaces.

Results and Analysis

In 2005-06, a total of 1,640 new affordable supportive living spaces were approved through provincial capital grant programs. Development of affordable supportive living accommodation is impacted by changes in the housing and construction industries, including increasing costs and demand for materials and labour.

GOAL 9

When needed, adult Albertans will have supports in making decisions that affect their personal lives

Adult Albertans who are unable to make their own personal decisions may be provided with a court-ordered guardian as a substitute decision-maker under the terms of the *Dependent Adults Act*. Where no appropriate private party is available, a public guardian may be appointed. A Public Guardian from the Office of the Public Guardian (OPG) may also be appointed as decision-maker of last resort under the *Mental Health Act*. In 2005-06, the OPG provided personal decision-making services to approximately 1,800 dependent adults in Alberta, and information and support to more than 8,300 private guardians.

The Ministry, through the OPG, also encourages adult Albertans to make personal directives, which may name a substitute decision-maker in the event the person becomes unable to make personal decisions.

STRATEGY 9.1

Implement the approved recommendations of the Office of the Public Guardian Mandate Review to develop a new model for public guardianship

The Ministry continued to work toward implementing recommendations from the 2004-05 OPG mandate review. Recommendations included improved referral and intake processes, client participation in decision-making, advocacy for persons with disabilities, culturally sensitive service delivery, and encouraging family members or other private individuals to act as guardian when appropriate.

STRATEGY 9.2

Conduct a review of the Community Involvement Program to ensure the delivery of supports for private citizens applying for guardianship are efficient, appropriate and effective

The Ministry's Community Involvement Program (CIP) contracts with community agencies to provide information on guardianship and to assist individuals with applications for guardianship. An independent evaluation of all CIPs in Alberta, completed in March 2006, suggested that private guardians are satisfied with CIPs, but there is a need to increase public awareness of the programs and clarify CIP service delivery and accountability requirements.

STRATEGY 9.3

Examine new roles for the Office of the Public Guardian related to providing training and support to private guardians

Understanding Guardianship in Alberta, a new information pamphlet for private guardians, was developed and distributed to 8,000 private guardians in Alberta. This pamphlet, along with the booklet *Understanding Personal Directives*, was translated into French, Spanish, German, Cantonese, and Punjabi. Additionally, self-help kits for guardianship application and review were simplified to facilitate their use.

STRATEGY 9.4

Promote personal directives for adult Albertans

The Ministry initiated a joint project with Aboriginal Affairs and Northern Development to promote the use of personal directives among Aboriginal and Métis people.

More than 30 Aboriginal and Métis professionals attended a workshop about personal directives. Fifteen participants from this session registered for further training so they could deliver workshops about personal directives within their own communities.

STRATEGY 9.5

Complete the legislative review of the *Dependent Adults Act* and *Personal Directive Act* in 2007, and implement changes approved by the Government

Cindy Ady, MLA for Calgary-Shaw, was appointed to lead the review of the *Dependent Adults Act* and *Personal Directives Act*. The extensive consultations conducted will form the basis for revised legislation to be introduced in 2007.

STRATEGY 9.6

Enhance electronic information tools to provide effective case management to better manage increasing caseloads of guardianship services provided by the Ministry

The Ministry completed improvements to the OPG Information System. These improvements ensure client data is secure and allow OPG staff to access vital client information while away from the office, after hours, and on weekends. This enhanced access helps workers make critical decisions while travelling or in emergency situations.

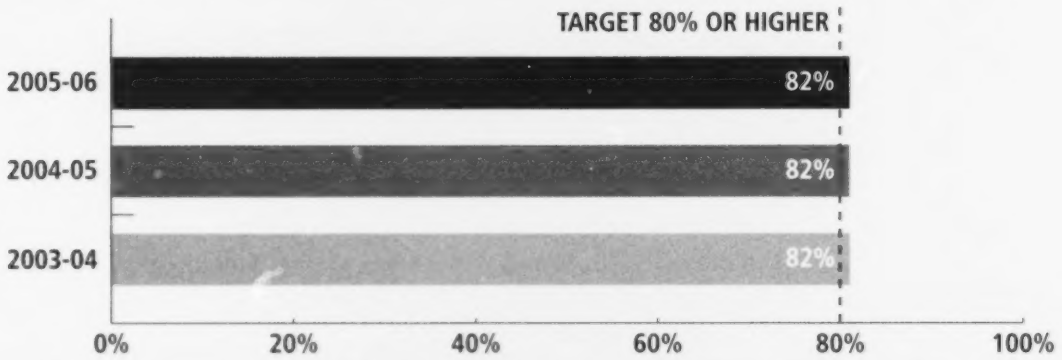
GOAL 9 PERFORMANCE MEASURES

Measure 9.a: Percentage of dependent adults with private guardians

This measure calculates the percentage of dependent adults (i.e. adults with court-ordered guardians) who have private guardians.

Private guardianship is generally preferred over public guardianship. In most cases, family members or other persons with an emotional bond to the dependent adult are in the best position to serve in his or her best interests. Public guardianship should only be considered when no private guardian is able, willing or appropriate to take on the task. In general, private guardianship is possible and appropriate in approximately 80 per cent of guardianship cases.[18]

PERCENTAGE OF DEPENDENT ADULTS WITH PRIVATE GUARDIANS



Source: Seniors and Community Supports, Strategic Planning and Supportive Living Division, Office of the Public Guardian Information System, April 2006

Results and Analysis

As of March 31, 2006, there was a total of 10,140 dependent adults in Alberta. The Public Guardian acted as a guardian for 1,807 dependent adults. There were 8,333 dependent adults with private guardians. The target of 80 per cent or higher was achieved with a ratio

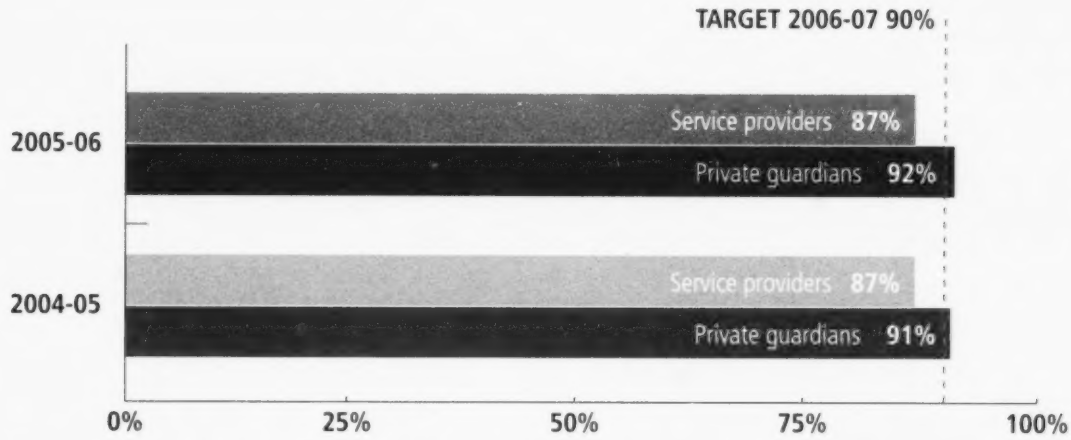
of private to public guardianship of 82 per cent to 18 per cent. These figures do not include referrals made to the OPG to act as guardian (1,807 is the number where the OPG has a current court order to act as guardian).

The decision on whether to appoint a private or public guardian is ultimately made by the courts, not the Ministry, in accordance with the requirements of the *Dependent Adults Act*. The decision depends on the availability, in each case, of an appropriate potential private guardian and on what is deemed to be in the best interests of the dependent adult.

Measure 9.b and c: Satisfaction with supports and decision-making services provided by the Office of the Public Guardian

This measure assesses the satisfaction of private guardians and service providers of dependent adults with the supports and services they receive from the OPG.[19]

SATISFACTION WITH SUPPORTS AND DECISION-MAKING SERVICES PROVIDED BY THE OFFICE OF THE PUBLIC GUARDIAN



Source: Seniors and Community Supports, Office of the Public Guardian, Satisfaction Survey Report, March 2006; Satisfaction Survey Report: Service Providers, June 2006

Results and Analysis

In 2005-06, 92 per cent of private guardians expressed satisfaction with the OPG. These results are consistent with 2004-05, when 91 per cent of private guardians stated they were satisfied with OPG services and supports. The private guardians surveyed in this reporting period were likely to have had recent contact with the OPG as they had applied for or reapplied for guardianship in the 12 months prior to the survey and were therefore familiar with services offered.

The satisfaction of service providers in 2005-06 was 87 per cent, which is consistent with the 2004-05 results.

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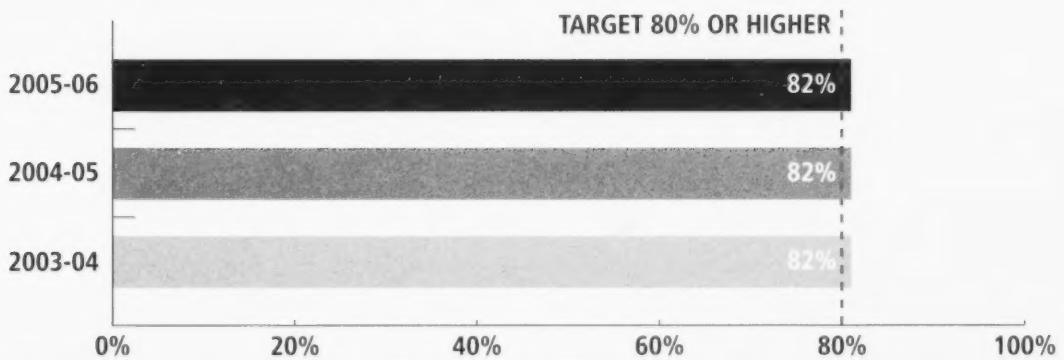

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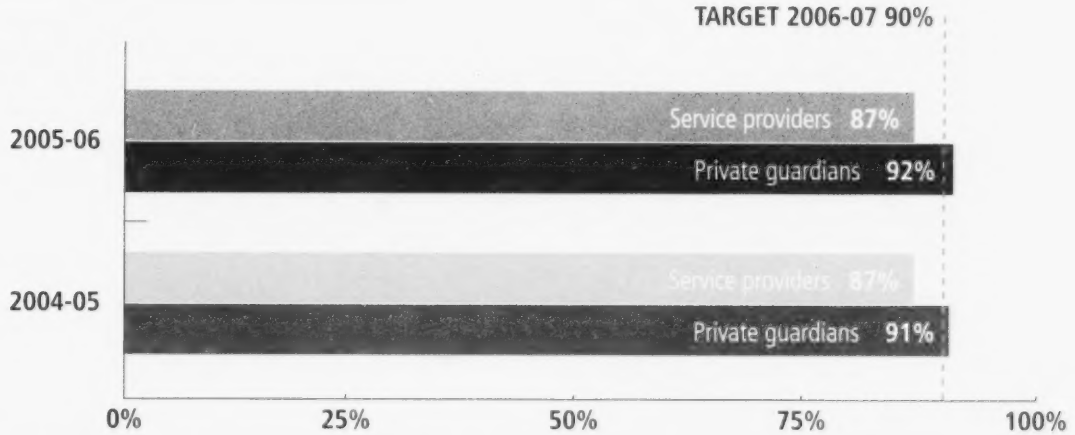

Source: Seniors and Community Supports, Office of the Public Guardian, Satisfaction Survey Report, March 2006; Satisfaction Survey Report: Service Providers, June 2006

Results and Analysis

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The satisfaction of service providers in 2005-06 was 87 per cent, which is consistent with the 2004-05 results.

New Measure 9.d: Satisfaction of dependent adults with supports and decision-making services provided by the Office of the Public Guardian

This is a new measure in the 2005-08 business plan and is reported here for the first time. It assesses the satisfaction of dependent adults with supports and decision-making services provided by the OPG.[20]

Results and Analysis

A total of 26 dependent adults with a public guardian participated in focus groups held in five communities across the province and shared their views about the supports and services they received from their public guardians. Focus groups were used to gather information, as dependent adults are likely to have difficulty with traditional data collection techniques involving written or telephone surveys.

Eighty-eight per cent of the participants indicated they were satisfied and felt respected by their public guardian. However, due to the small number of persons participating in the focus groups, these results cannot be interpreted as representative of all dependent adults with a public guardian.

FORWARD LOOKING INFORMATION

In 2005-06, the Ministry met challenges, created opportunities, and achieved many successes. The achievements of 2005-06 will provide a sound foundation on which to build future initiatives and enhancements.

Implementation of the new *Assured Income for the Severely Handicapped (AISH) Act* and regulations will allow various program changes to help government better respond to client needs. Improvements to the current income reporting process will make reporting easier for approximately 85 per cent of AISH clients. The new act will also ensure that when overpayments occur, clients will have the opportunity to appeal before a debt is assessed and collection action is taken. This new process will allow government to consider special circumstances and, if appropriate, excuse the client from repaying the amount they were overpaid.

With new PDD legislation in place, the Ministry will continue to work towards better coordination of programs that support adults with disabilities. The new legislation will also enhance the role of the community boards that administer services through the PDD program in 2006-07.

The 2006-07 year will see new funding for housing initiatives. This includes a further $44 million under the Canada-Alberta Affordable Housing program to address housing needs in high-growth, high-need areas, and $24 million under the Rural Affordable Supportive Living program. In addition, newly announced federal trust funds in the amount of $81 million to support affordable housing and $48 million to support Aboriginal off-reserve housing will be available to Alberta pending federal government budget approval. Increased shelter funding of $2 million will support additional spaces where they are most needed, and a $2 million increase in rent supplement funding will address increased market rents and support additional rent supplement allocations.

Following the announcement of the Supportive Living Accommodation Standards and Long-Term Care Accommodation Standards in May 2006, the Ministry will focus on implementing all aspects of the accommodation standards by April 2007. In the coming year, the Ministry will develop new legislation to enforce the accommodation standards. As well, processes will be developed to license all supportive living facilities, monitor and enforce accommodation standards, implement complaint investigation and resolution processes, develop a system for reporting the results of inspections, and deliver information and training sessions on the accommodation standards.

ENDNOTES

[1] Changes to PDD Board functions took place in May 2002. The *Persons with Developmental Disabilities Amendment Act*, 2006, transferred the functions of the provincial board to the Ministry, and created direct reporting lines between the Ministry and the community boards.

[2] This mechanism adds additional steps to previous efforts informing seniors about the ASB program. All Albertans continue to receive an ASB program application package three months before their 65th birthday or when they move to Alberta and apply for health insurance. In addition, the Ministry mails an information sheet and business reply mail card to all seniors who have not applied for benefits, asking them whether they intend to apply. They are also given the option of receiving a new application form. The information obtained during this follow-up is used to measure seniors' "opportunity to apply."

[3] Results were based on a response rate of 64 per cent of 12,040 households contacted. Feedback from this proportion of the census group is valid for the entire population within +/- 1 per cent, 99 times out of 100.

[4] Results were calculated using data from the Special Needs Assistance Information System. The results identify the number of working days from the received date to the decision date. Working days are normal business days and do not include weekends and holidays. Applications that required additional information from an applicant were excluded.

[5] In previous years, the Ministry reported on satisfaction with the *Seniors Programs and Services Information Guide* and Seniors Information Services Offices. For 2005-06, this performance measure was simplified to include only telephone access through the Seniors Information Line, as this is the primary method of contact with the Ministry for seniors. The methodology for determining satisfaction with telephone access remains the same as in previous years.

Satisfaction data for telephone access was collected through telephone questionnaires of randomly selected clients who had contacted the Ministry on the previous day. The surveys were conducted during a two-week period, twice a year. The top two survey categories of a six-point scale, *very satisfied* and *satisfied*, were combined for an overall rating of satisfaction.

[6] Satisfaction data was gathered by a telephone survey of 56 stakeholders. The survey was conducted by a private research company. To select the list of survey participants, the Planning and Research and the Supportive Living and Long-term Care Development branches were asked to review their files and projects over the previous year and submit a list of contacts who had collaborated in joint initiatives with the Ministry regarding seniors' issues during 2005-06. Contacts identified included provincial and federal government employees and key representatives of community-based agencies. The survey was conducted between February 22 and March 10, 2006. The top two categories of a six-point scale, *very satisfied* and *satisfied*, were combined for an overall rating of satisfaction. This measure has been discontinued in the 2006-09 business plan due to a restructuring of the business plan.

[7] Working days are normal business days and do not include weekends and holidays. These are calculated from the date an AISH adjudicator accepts the completed application to the date the eligibility decision is made.

[8] New service providers apply for certification. Existing service providers are notified by Alberta Association of Rehabilitation Centres (subsequently renamed Alberta Council of Disability Services) that the three-year period has elapsed and the service provider applies for re-certification.

[9] The service provider is evaluated based on indicators and standards for Quality of Service, Organizational Framework and Quality of Life, as outlined by the CET survey tool. Performance measure 5.a is based on a question from the Quality of Life portion of the survey. The Quality of Life portion of the certification survey

is conducted with a random sample of individuals receiving PDD-funded services from each service provider undergoing CET certification and is collected through face-to-face interviews with individuals and/or their family/guardian if the individual is unable to communicate independently. A Random Number Generator is used to select the interview sample, which is reviewed for comprehensive coverage of all services provided. A sample of five per cent or five individuals (whichever is larger) receiving PDD-funded services from a service provider undergoing CET certification is selected. In 2005-06, 72 service providers were surveyed. Surveys are conducted throughout the fiscal year.

[10] The 2004-05 satisfaction survey was conducted by an independent research firm and is a full population survey. A written questionnaire was sent by mail to all legal guardians (including public guardians) and/or family members (in the absence of a legal guardian) of adults with developmental disabilities receiving services funded by PDD. A total of 4,189 survey forms (4,066 to family/private guardians and 123 to public guardian representatives) were distributed in 2004-05. A total of 1,554 survey forms were returned, representing a response rate of 37.1 per cent. Responses of *strongly agree* and *agree* were combined and are reported as *satisfied*. Responses of *disagree* and *strongly disagree* were combined and reported as *dissatisfied*. Results are considered to be accurate within a margin of +/- 1.64 per cent, 19 times out of 20.

[11] Data for this measure is collected through a telephone survey conducted by an independent research firm of randomly selected clients and family/caregivers from lists provided by service delivery agencies funded through Community Support Services. Surveys were conducted in March 2006.

For the client sample, a random sample was selected from a population of 902 persons receiving services under the ABII and 26 persons receiving services from PDPDI. The population of 902 was considered to be typical of the full population of clients receiving services through ABII. The sample consisted of 315 respondents (300 from ABII and 15 from PDPDI). The combined sample size was considered accurate within +/- 4.5 per cent, 19 times out of 20. The sample size for PDPDI clients is too small to allow for conclusions as to whether or not results differ by client group.

For the caregiver sample, service delivery agencies provided contact information for 180 family members and guardians, of which 117 responded to the survey. This sample size is estimated to be accurate within +/- 5.4 per cent, 19 times out of 20.

[12] Satisfaction was determined through a survey conducted by a private research company. A random sample of clients from the Ministry's housing programs was surveyed by telephone about their overall satisfaction with the quality of their accommodation. In 2005-06, 1,200 telephone interviews (400 for each resident group) were completed with residents of seniors' lodges, self-contained housing and family housing. The survey also measured a number of variables to assess the quality of accommodation including overall condition, safety and affordability, and services provided by the housing operator. The results from the top two categories of a six-point rating scale, *very satisfied* and *satisfied*, were combined to obtain an overall rating of satisfaction. The research was conducted in February and March 2006. Results based on a sample size of 400 are accurate within +/- 4.9 per cent, 19 times out of 20.

[13] The Ministry's 2005-08 business plan notes that baseline data for a new measure, "Number of working days on social housing wait list for applicants who are determined to be in critical need," would be reported in 2005-06. The Ministry has initiated a process for developing the measure, and this will continue through 2006-07.

[14] Results include agreements that were signed between April 1, 2005, and March 31, 2006, and may include projects in any phase of development. Once the agreement has been signed and capital funds are committed, the number of units is recorded.

[15] Supplemental information for Goal 8 performance measures: In May 2006, the Ministry contracted with an independent research firm to conduct a survey to develop baseline data on the percentage of persons involved in

Protection for Persons in Care investigations who were satisfied with the investigation process. The survey results indicated a 49 per cent satisfaction rate. However, the relatively low response rate (83 individuals) and short reporting period (January to March 2006) are likely to have impacted the validity of the results of this initial survey.

[16] Recipients of billing information for residents living in long-term care were surveyed by telephone in March 2006. The survey was conducted in March 2006 by a private research company.

Approximately 10,000 notices were distributed in the billing statements of long-term care residents asking whether they would be willing to participate in a survey and 1,277 consent forms were returned. The recipient of the billing statement may be the resident or a trustee, such as a family member or guardian. Telephone numbers were selected at random from the returned letters. A total of 443 interviews were completed.

For this measure respondents were asked eight questions on a five-point rating scale. The results from the top two categories of the scale, *excellent* and *good*, were combined to obtain an overall rating of satisfaction. The questions measured a number of variables, including overall condition of facility, safety and security, affordability, general living environment, food services and quality, and cleanliness of resident rooms, common areas and linens. Responses to the eight questions were averaged for an overall measure of satisfaction. Results for this survey are accurate within +/- 3.8 per cent, 19 times out of 20.

[17] This measure counts the number of affordable supportive living spaces that will be developed using grant funding committed to projects by the Ministry during 2005-06, as documented in the Rural Affordable Supportive Living Program Funding Commitments.

[18] Statistics on the number of court-ordered public and private guardians are compiled by the OPG. The percentage of private guardians is calculated from these statistics.

[19] A survey, conducted by a private research company in February 2006, was administered to a random sample of private guardians who had applied for or renewed guardianship within the past 12 months. This group of private guardians was asked to rate their level of overall satisfaction with OPG services. The survey used a four-point scale and the top two categories, *very satisfied* and *somewhat satisfied*, were combined for an overall satisfaction rating. A total of 428 private guardians responded. The survey results are estimated to be accurate within +/- 4.1 per cent, 19 times out of 20.

The survey for service providers was administered by a private research company in May and June 2006 to a random sample of organizations that provided services for dependent adults between April 2005, and March 2006. Service providers were asked to rate their level of overall satisfaction with OPG services. The survey used a four-point scale and the top two categories, *very satisfied* and *somewhat satisfied*, were combined for an overall satisfaction rating. A total of 222 service providers responded. The survey results are estimated to be accurate within +/- 4.5 per cent, 19 times out of 20.

Future surveys for this measure will be conducted every two years. No survey will be conducted in 2006-07.

[20] The Ministry contracted with a private social services agency to gather input from dependent adults, including information for this performance measure. The input was gathered by means of focus groups.

To select focus group participants, the OPG provided the agency with names of 159 individuals whom OPG staff believed could participate in focus groups and who represented different guardianship arrangements and disability groups served by different OPG regional offices. Using this list of potential participants, the agency coordinated focus groups of between five and ten participants in five communities (Wainwright, Edmonton, Red Deer, Calgary and Lethbridge). The focus groups consisted of 42 dependent adults, of whom 26 had public guardianship arrangements and were thus considered for this performance measure.

The 26 participants were asked if they were satisfied with the Public Guardian who helped them with their decision-making, and whether their Public Guardian respected them.

FINANCIAL INFORMATION

0506

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2006

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2006

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MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors and Community Supports (the Ministry) as at March 31, 2006 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 17, consolidated expenses include payments made by Persons with Developmental Disabilities Boards for the provision of services to individuals whose disability did not meet the definition of a developmental disability as defined in the *Persons with Developmental Disabilities Community Governance Act*.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 19, 2006

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006 Budget (Schedule 3)	2006 Actual	2005 Actual (Note 3)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 276,830	$ 263,680	$ 258,061
Premiums, fees and licenses	1,095	1,446	1,370
Investment income	1,331	2,636	1,456
Other revenue	3,685	6,908	28,437
	282,941	274,670	289,324
Expenses - Directly Incurred (Note 2(c) and Schedules 2 and 5)			
Providing services, programs and planning for seniors and the aging population	335,279	340,179	268,636
Providing supports, services, and planning for persons with disabilities	985,006	990,778	871,775
Supporting the provision and ongoing management of housing for lower-income Albertans	160,789	233,184	165,369
Providing supports to enhance choice and well-being for clients of the Ministry	121,365	173,361	88,662
Ministry support services	8,363	7,932	5,091
Grants in kind	19,224	18,914	19,190
Debt servicing costs	38,983	38,983	41,212
	1,669,009	1,803,331	1,459,935
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	(3)	237
Vacation pay	687	974	890
Guarantees, indemnities, and mortgages	85	(34)	(454)
Tangible capital assets	-	-	(58)
	872	937	615
	1,669,881	1,804,268	1,460,550
Gain (loss) on disposal of tangible capital assets	28,135	25,460	31,734
Net operating results	$ (1,358,805)	$ (1,504,138)	$ (1,139,492)

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005 (Note 3)
Assets		
Cash (Note 4)	$ 124,057	$ 95,464
Accounts receivable (Note 5)	66,967	53,486
Inventories	470	404
Loans and advances (Note 6)	20,166	30,221
Deferred financing charges	1,210	1,415
Long-term Investments (Note 7)	3,480	3,335
Tangible capital assets (Note 8)	723,040	755,889
	$ 939,390	$ 940,214
Liabilities		
Accounts payable and accrued liabilities	$ 336,417	$ 145,197
Allowance for losses on guarantees and indemnities (Note 9)	93	126
Advance from Alberta Finance	-	33,875
Long-term debt (Note 10)	422,307	448,477
	758,817	627,675
Net Assets		
Net assets at beginning of year (Note 3)	312,539	310,393
Net operating results	(1,504,138)	(1,139,492)
Net transfer from General Revenues	1,372,172	1,141,638
Net assets at end of year (Note 7)	180,573	312,539
	$ 939,390	$ 940,214

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005 (Note 3)
Operating transactions		
Net operating results	$ (1,504,138)	$ (1,139,492)
Non-cash items included in net operating results		
Amortization	24,037	24,212
Amortization of deferred financing charges	205	214
Grants in kind	18,914	19,190
Gain on disposal of tangible capital assets	(25,460)	(31,734)
Valuation adjustments and other provisions	937	615
	(1,485,505)	(1,126,995)
Increase in accounts receivable before valuation adjustments	(13,478)	(18,161)
(Increase) decrease in inventories	(66)	19
Increase in accounts payable and accrued liabilities before valuation adjustments	190,246	43,419
Cash applied to operating transactions	(1,308,803)	(1,101,718)
Capital transactions		
Disposal of tangible capital assets	16,969	21,217
Acquisition of tangible capital assets	(1,372)	(671)
Contributions in kind	(239)	-
Cash provided by capital transactions	15,358	20,546
Investing transactions		
Repayments of loans and advances	10,112	3,711
Additions to long-term investments	(145)	(167)
Additions to loans and advances	(56)	(12,356)
Cash provided by (applied to) investing transactions	9,911	(8,812)

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows (continued)

Year ended March 31, 2006
(thousands of dollars)

	2006	2005 (Note 3)
Financing transactions		
Net transfer from General Revenues	1,372,172	1,141,638
Repayment of advance from Alberta Finance	(33,875)	(1,025)
Repayment of long-term debt	(26,170)	(23,974)
Cash provided by financing transactions	1,312,127	1,116,639
Increase in cash	28,593	26,655
Cash, beginning of year	95,464	68,809
Cash, end of year	$ 124,057	$ 95,464

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors and Community Supports has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors and Community Supports.

The purpose of the Ministry is to provide supports, services, programs and information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and persons in need of housing supports.

This is done by:

- Providing services, programs, and planning for seniors and the aging population.
- Providing supports, services, and planning for persons with disabilities.
- Supporting the provision and on-going management of housing for lower-income Albertans.
- Providing supports to enhance choice and well-being for clients of the Ministry.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These consolidated financial statements are prepared in accordance with the following accounting policies that have been established by government for all ministries.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors and Community Supports. The *Government Accountability Act* defines a Ministry as including the Department of Seniors and Community Supports and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(a) Reporting Entity (continued)

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Seniors and Community Supports (Department)	*Government Organization Act*
Alberta Social Housing Corporation (ASHC)	*Alberta Housing Act*
Persons with Developmental Disabilities Provincial Board and Community Boards	*Persons with Developmental Disabilities Community Governance Act*

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting with the exception of interest on Rural and Native mortgages that are classified as non-accrual. Rural and Native mortgages are classified as non-accrual when payments are sixty days in arrears. Interest on non-accrual loans is recorded on a cash basis.

Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met, and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- debt servicing cost on long term debt.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, and guarantees and indemnities.

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

Assets

Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Loans and advances include mortgages that are reported at cost less provisions for losses, and agreements receivable. Cost of mortgages includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100. The threshold for all other tangible capital assets is $5. All land and work in progress are capitalized at cost and not amortized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Deferred charges on debt financing are amortized over the life of the debt on a straight-line basis.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers, can arise from changes in the base allocations which are primarily a result of updated personal and corporate tax information.

Included in Accounts payable and accrued liabilities is an estimate of the eventual settlement resulting from a class action lawsuit in the amount of $9,345, which is subject to measurement uncertainty. Depending on the actual number and type of claims filed, the actual amount of the settlement could differ significantly from that estimated.

NOTE 3 GOVERNMENT RESTRUCTURING

As a result of government restructuring announced on March 2, 2005 (OC104/2005), the responsibility for the Alberta Aids to Daily Living program was transferred from the Ministry of Health and Wellness.

Comparatives for 2005 have been restated as if the Ministry had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2004	$ 316,822
Transfer from Ministry of Health and Wellness	(6,429)
Net assets as restated at April 1, 2004	$ 310,393
Net operating results reported March 31, 2005	$ (1,058,829)
Transfer from Ministry of Health and Wellness	(80,663)
Restated net operating results March 31, 2005	$ (1,139,492)

The Rural Affordable Supportive Living program was transferred from the Department of Infrastructure and Transportation effective April 1, 2005. There were no comparative expenses under this program for the period ended March 31, 2005.

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 4 CASH

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed by Alberta Finance with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Ministry's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

NOTE 5 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Management organizations	$ 20,574	$ -	$ 20,574	$ 24,553
Government of Canada	28,953	-	28,953	27,035
Accounts receivable	17,592	152	17,440	1,898
	$ 67,119	$ 152	$ 66,967	$ 53,486

Accounts receivable are unsecured and non-interest bearing.

NOTE 6 LOANS AND ADVANCES

	2006			2005
	Gross Amount	Allowance for Losses	Net Realizable Value	Net Realizable Value
Program mortgages [a]	$ 9,945	$ 6	$ 9,939	$ 12,827
Agreements receivable [b]	10,077	-	10,077	17,306
Other receivables	150	-	150	88
	$ 20,172	$ 6	$ 20,166	$ 30,221

[a] These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

[b] Agreements receivable represent amounts receivable for land sales.

NOTE 7 LONG TERM INVESTMENTS

The market value at March 31, 2006 is $3,641 (2005 - $3,461).

Pursuant to a recent legal opinion, the investment in the Bond Fund has been determined to be unrestricted.

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 8 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life (years)	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Note 3)
Land	N/A	$ 5,405	$ -	$ 5,405	$ 11,605
Housing properties	10 to 50	1,219,779	504,420	715,359	742,206
Leasehold improvement	10	48	6	42	-
Computer hardware and software	5	4,821	3,979	842	533
Equipment	10	4,158	2,766	1,392	1,545
		$ 1,234,211	$ 511,171	$ 723,040	$ 755,889

NOTE 9 GUARANTEES AND INDEMNITIES

The Ministry has outstanding guarantees that were issued by the Alberta Social Housing Corporation on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses that may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	2006	2005
Mortgages on single family properties, guaranteed to 2015	$ -	$ 34
Mortgages on multi-unit rental properties and land, guaranteed to:		
2007	543	559
2009	125	182
2011	26,779	29,531
	27,447	30,272
	$ 27,447	$ 30,306

Under the former mobile home loan insurance program, the Ministry through the Alberta Social Housing Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2006 amount to $1,203 (2005 - $1,906). This program was terminated effective October 1, 1993. However, the Ministry through the Alberta Social Housing Corporation has an ongoing commitment on insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of $93 (2005 - $126).

NOTE 10 LONG-TERM DEBT

The Ministry's long-term debt and exposure to interest rate risk is as follows:

	2006	2005
Debentures payable:		
Canada Mortgage and Housing Corporation [a]	$ 78,512	$ 79,654
Alberta Heritage Savings Trust Fund [b]	80,927	88,340
Note payable to Alberta Finance [c]	262,868	280,483
	$ 422,307	$ 448,477

[a] maturing January 2023 to January 2030 with a weighted average effective rate of 9.63%.

[b] maturing June 2011 to January 2012 with a weighted average effective rate of 17.41%.

[c] maturing September 16, 2016 with an effective rate of 5.93%.

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual installments, and the note payable is repayable in equal semi-annual installments.

Approximate aggregate repayments of principal due in each of the next five years are:

2007	$ 28,626
2008	31,381
2009	34,478
2010	37,970
2011	41,915
Thereafter	247,937
	$ 422,307

Long-term debt has a fair value of $119,794 for Canada Mortgage and Housing Corporation debentures, $113,925 for Alberta Heritage Savings Trust Fund debentures and $283,657 for Note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Ministry for debt with similar terms and maturities.

NOTE 11 CONTRACTUAL OBLIGATIONS

As at March 31, 2006 the Ministry has the following contractual obligations:

	2006	2005
Agreements [a]	$ 258,252	$ 268,440
Service contracts	14,129	36,788
Long-term leases	44,429	45,913
	$ 316,810	$ 351,141

[a] The Ministry has long-term agreements with non-profit organizations and providers of rent supplement units.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2006				2005
	Agreements	Service Contracts	Leases	Total	Total
2006	$ -	$ -	$ -	$ -	$ 56,331
2007	30,929	9,509	1,598	42,036	19,995
2008	15,696	4,508	1,446	21,650	18,029
2009	13,754	112	1,390	15,256	15,243
2010	13,739	-	1,354	15,093	15,212
2011	13,239	-	1,347	14,586	14,586
Thereafter	170,895	-	37,294	208,189	211,745
	$ 258,252	$ 14,129	$ 44,429	$ 316,810	$ 351,141

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 12 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2006 the trust funds under administration were as follows:

	2006	2005
Gunn Centre resident trust fund	$ 10	$ 11
Persons with Developmental Disabilities Community Boards' client trust funds	353	370
	$ 363	$ 381

Separate bank accounts are maintained for these funds.

NOTE 13 CONTINGENCIES

The Ministry has a contingent liability in respect of five claims (2005 – six claims) aggregating $2,987 (2005 – $2,100) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

As at March 31, 2006, the Ministry is a defendant in twelve legal claims (2005 – twelve legal claims). Nine of these claims have specified amounts totalling $15,680 (2005 – twelve claims with a specified amount of $8,865). Included in the total legal claims are eight claims amounting to $14,905 (2005 – nine claims amounting to $8,090) in which the Ministry has been jointly named with other entities. Four claims amounting to $6,670 (2005 – six claims amounting to $7,825) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 14 HOUSING PROPERTIES

The Ministry supports the provision of seniors, family and special-purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2006	2005
Revenues	$ 99,482	$ 112,647
Expenses	(122,872)	(112,818)
Net operating results	$ (23,390)	$ (171)

The above results are recorded on the statement of operations for the year as follows:

	2006	2005
Recoveries from management organizations	$ 533	$ 995
Current year reserve accounts at management organizations	-	10,679
Grants to management organizations	(23,923)	(11,845)
Net results	$ (23,390)	$ (171)
Prior years' reserve accounts at management organizations recorded in the current year	$ -	$ 10,510

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 15 PROGRAM RECOVERIES

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs, subsidies on rental properties, mortgages and for certain administration and net operating results on approved social housing program projects.

NOTE 16 DEFINED BENEFIT PLANS

The Ministry participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $8,032 for the year ended March 31, 2006 (2005 – $6,835).

At December 31, 2005, the Management Employees Pension Plan reported a deficiency of $165,895 (2004 – $268,101) and the Public Service Pension Plan reported a deficiency of $187,704 (2004 – $450,068). At December 31, 2005, the Supplementary Retirement Plan for Public Service Managers had a surplus of $10,018 (2004 – $9,404).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2006, the Bargaining Unit Plan reported an actuarial deficiency of $8,699 (2005 – $11,817) and the Management, Opted Out and Excluded Plan an actuarial surplus of $8,309 (2005 – $3,208). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 17 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies which were receiving services prior to the passing of the Act but which no longer met these new criteria for Persons with Development Disabilities (PDD) supports were grandfathered into the new PDD service system. In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to grandfathered individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Notes to the Consolidated Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 17 GRANDFATHERED CLIENTS (continued)

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act. The total cost of these services for 89 individuals that have been included in the Consolidated Statement of Operations is estimated to be $2,794 (2005 – 104 individuals with a cost of $3,131). The total cost for 3 agencies that have been included in the Statement of Operations is estimated to be $1,458 (2005 – 3 agencies with a cost of $1,447).

NOTE 18 SUBSEQUENT EVENT

Bill 30, the *Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006* received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 19 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to 2006 presentation.

NOTE 20 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Ministry.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Recoveries from Canada Social Transfers	$ 182,713	$ 160,469	$ 156,444
Recoveries from Canada Mortgage and Housing Corporation	85,342	91,821	93,617
Recoveries from Indian and Northern Affairs Canada	8,775	11,390	8,000
	276,830	263,680	258,061
Premiums, fees and licenses	1,095	1,446	1,370
Investment income			
Interest	1,331	2,636	1,456
Other revenue			
Recoveries from management organizations	-	533	22,184
Contributions in kind	-	239	-
Refunds of expenses	2,635	4,850	4,308
Sales	-	209	299
Miscellaneous	1,050	775	1,020
Rental properties	-	302	626
	3,685	6,908	28,437
	$ 282,941	$ 274,670	$ 289,324

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred By Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2006 Budget	2006 Actual	2005 Actual (Note 3)
Expenses			
Salaries, wages and employee benefits	$ 128,350	$ 122,568	$ 110,797
Supplies and services	298,666	320,048	284,726
Supplies and services from support service arrangements with related parties [a]	1,288	820	33
Grants	1,177,053	1,297,347	999,851
Debt servicing costs	38,983	38,983	41,212
Other	85	126	90
Amortization of tangible capital assets	24,584	24,037	24,212
Total expenses before recoveries	1,669,009	1,803,929	1,460,921
Less: Recovery from support service arrangements with related parties [b]	-	(598)	(986)
	$ 1,669,009	$ 1,803,331	$ 1,459,935
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	$ 100	$ (3)	$ 237
Vacation pay	687	974	890
Guarantees, indemnities, and mortgages	85	(34)	(454)
Tangible capital assets	-	-	(58)
	$ 872	$ 937	$ 615

[a] The Ministry receives financial and administrative services from the Ministry of Human Resources and Employment.

[b] The Ministry provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2005-06 Estimates	Authorized Supplementary [a]	Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 276,830	$ -	$ 276,830
Premiums, fees and licenses	1,095	-	1,095
Investment income	1,331	-	1,331
Other revenue	3,685	-	3,685
	282,941	-	282,941
Expenses			
Providing services, programs and planning for seniors and the aging population	335,279	4,800	340,079
Providing supports, services, and planning for persons with disabilities	985,006	22,350	1,007,356
Supporting the provision and ongoing management of housing for lower-income Albertans	160,789	63,700	224,489
Providing supports to enhance choice and well-being for clients of the Ministry	121,365	50,000	171,365
Ministry support services	8,363	-	8,363
Grants in kind	19,224	-	19,224
Debt servicing costs	38,983	-	38,983
	1,669,009	140,850	1,809,859
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	-	100
Vacation pay	687	-	687
Guarantees, indemnities, and mortgages	85	-	85
Tangible capital assets	-	-	-
	872	-	872
	1,669,881	140,850	1,810,731
Gain on disposal of tangible capital assets	28,135	-	28,135
Net operating results	$ (1,358,805)	$ (140,850)	$ (1,499,655)
Equipment purchases	$ (665)	$ -	$ (665)

[a] Supplementary estimates were approved on December 1, 2005 for $109,000 and March 16, 2006 for $31,850.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2006	2005 (Note 3)
Expenses - Directly Incurred		
Grants	$ 1	$ -
Other services	15,338	15,807
Debt servicing costs	31,342	33,492
	$ 46,681	$ 49,299
Deferred financing charges: Alberta Finance	$ 1,210	$ 1,415
Accounts receivable from other entities	$ 887	$ 452
Accounts payable to Alberta Finance [a]	$ 263,508	$ 315,041
Accounts payable to Alberta Heritage Savings Trust Fund [a]	87,225	95,212
Accounts payable to other entities	1,005	1,389
	$ 351,738	$ 411,642

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Other Entities	
	2006	2005
Expenses - Incurred by others		(Note 3)
Accommodation	$ 15,777	$ 14,791
Legal services	821	642
Other services	788	-
	$ 17,386	$ 15,433

(a) Debt and accrued interest on debt.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006										2005
				Expenses - Incurred by Others			Valuation Adjustments				
Program	Expenses [1]	Grants in Kind [1]	Debt Servicing Costs [1]	Accommodation Costs	Legal Services	Other Services	Losses/ Recoveries	Vacation Pay	Doubtful Accounts	Total Expenses	Total Expenses (Note 3)
Providing services, programs and planning for seniors and the aging population	$ 340,179	$ -	$ -	$ 833	$ 60	$ 97	$ -	$ 49	$ (4)	$ 341,214	$ 271,211
Providing supports, services, and planning for persons with disabilities	990,778	-	-	11,866	485	621	-	673	-	1,004,423	883,571
Supporting the provision and ongoing management of housing for lower-income Albertans	233,184	18,914	38,983	2,477	74	-	(34)	85	1	293,684	226,803
Providing supports to enhance choice and well-being for clients of the Ministry	173,361	-	-	371	154	30	-	(34)	-	173,882	89,151
Ministry support services	7,932	-	-	230	48	40	-	201	-	8,451	5,247
	$ 1,745,434	$ 18,914	$ 38,983	$ 15,777	$ 821	$ 788	$ (34)	$ 974	$ (3)	$ 1,821,654	$ 1,475,983

[1] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2006

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2006

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DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Department of Seniors and Community Supports (the Department) as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 19, 2006

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 3)	Actual	Actual (Note 3)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 214,188	$ 204,745	$ 200,767
Premiums, fees and licences	105	4	-
Other revenue	2,635	4,206	4,193
	216,928	208,955	204,960
Expenses - Directly Incurred (Note 2(b) and Schedule 7)			
Voted (Schedules 2 and 4)			
Ministry support services	8,363	7,932	5,091
Seniors services	335,279	340,179	268,636
Housing services	159,871	233,163	156,976
Strategic planning and supportive living	120,322	171,919	92,627
Income support for persons with disabilities	488,379	489,110	399,090
Community support systems	496,254	505,420	473,817
	1,608,468	1,747,723	1,396,237
Statutory (Schedules 2 and 4)			
Valuation adjustments			
Provision for doubtful accounts	100	(4)	242
Provision for vacation pay	85	484	445
	185	480	687
	1,608,653	1,748,203	1,396,924
Net operating results	$ (1,391,725)	$ (1,539,248)	$ (1,191,964)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005 (Note 3)
Assets		
Cash	$ 10	$ 17
Accounts receivable (Note 4)	45,214	28,471
Due from Alberta Social Housing Corporation	1,293	2,097
Tangible capital assets (Note 5)	849	520
	$ 47,366	$ 31,105
Liabilities		
Accounts payable and accrued liabilities	$ 286,070	$ 102,733
Net assets		
Net assets (liabilities) at beginning of year (Note 3)	(71,628)	(21,691)
Net operating results	(1,539,248)	(1,191,964)
Net transfer from General Revenues	1,372,172	1,142,027
Net assets (liabilities) at end of year	(238,704)	(71,628)
	$ 47,366	$ 31,105

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005 (Note 3)
Operating transactions		
Net operating results	$ (1,539,248)	$ (1,191,964)
Non-cash items included in net operating results		
Amortization	295	311
Valuation adjustments	480	687
	(1,538,473)	(1,190,966)
(Increase) decrease in accounts receivable before valuation adjustments	(16,739)	4,085
Decrease (increase) in due from Alberta Social Housing Corporation	804	(1,787)
Increase in accounts payable and accrued liabilities before valuation adjustments	182,853	36,493
Cash applied to operating transactions	(1,371,555)	(1,152,175)
Capital transactions		
Acquisition of tangible capital assets	(624)	(79)
Cash applied to capital transactions	(624)	(79)
Financing transactions		
Net transfer from General Revenues	1,372,172	1,142,027
Decrease in cash	(7)	(10,227)
Cash, beginning of year	17	10,244
Cash, end of year	$ 10	$ 17

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors and Community Supports operates under the authority of the *Government Organization Act*, Chapter G-10 Revised Statutes of Alberta 2000.

The purpose of the Department is to provide supports, services, programs, information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and persons in need of housing supports.

This is done by:

- Providing services, programs, and planning for seniors and the aging population.
- Providing services, programs and planning for persons with disabilities.
- Supporting the provision and on-going management of housing for lower-income Albertans.
- Providing supports to enhance choice and well-being for clients.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Department of Seniors and Community Supports, which is part of the Ministry of Seniors and Community Supports for which the Minister of Seniors and Community Supports is accountable. Other entities reporting to the Minister are the Alberta Social Housing Corporation and the Persons with Developmental Disabilities Provincial Board and Community Boards. The activities of these organizations are not included in these financial statements. The Ministry annual report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met, and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets
Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Donated capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Measurement Uncertainty
Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty, for Canada Social Transfers, can arise from changes in the base allocations which are primarily a result of updated personal and corporate tax information.

Included in Accounts payable and accrued liabilities is an estimate of the eventual settlement resulting from a class action lawsuit in the amount of $9,345, which is subject to measurement uncertainty. Depending on the actual number and type of claims filed, the actual amount of the settlement could differ significantly from that estimated.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 3 GOVERNMENT RESTRUCTURING

As a result of government restructuring announced on March 2, 2005 (OC104/2005), the responsibility for the Alberta Aids to Daily Living program was transferred from the Department of Health and Wellness.

Comparatives for 2005 have been restated as if the Department had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2004	$	(15,262)
Transfer from Ministry of Health and Wellness		(6,429)
Net assets as restated at April 1, 2004	$	(21,691)
Net operating results reported March 31, 2005	$	(1,111,301)
Transfer from Ministry of Health and Wellness		(80,663)
Restated net operating results March 31, 2005	$	(1,191,964)

The Rural Affordable Supportive Living program was transferred from the Department of Infrastructure and Transportation effective April 1, 2005. There were no comparative expenses under this program for the period ended March 31, 2005.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 4 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 28,953	$ -	$ 28,953	$ 27,035
Management organizations	628	-	628	801
Other receivables	15,709	76	15,633	635
	$ 45,290	$ 76	$ 45,214	$ 28,471

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life (years)	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware and software	5	$ 3,921	$ 3,129	$ 792	$ 476
Equipment	10	76	19	57	44
		$ 3,997	$ 3,148	$ 849	$ 520

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2006 the Department has the following contractual obligations:

	2006	2005
Agreements [a]	$ 258,252	$ 268,440
Service contracts	11,031	14,201
Long-term leases	113	139
	$ 269,396	$ 282,780

[a] The Department has long-term agreements with non-profit organizations and providers of rent supplement units.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2006				2005
	Agreements	Service Contracts	Leases	Total	Total
2006	$ -	$ -	$ -	$ -	$ 32,194
2007	30,929	6,609	72	37,610	18,506
2008	15,696	4,310	25	20,031	16,640
2009	13,754	112	15	13,881	13,885
2010	13,739	-	1	13,740	13,865
2011	13,239	-	-	13,239	13,239
Thereafter	170,895	-	-	170,895	174,451
	$ 258,252	$ 11,031	$ 113	$ 269,396	$ 282,780

NOTE 7 CONTINGENCIES

The Department has a contingent liability in respect of five claims (2005 - six claims) aggregating $2,987 (2005 - $2,100) relating to decisions made by the Eugenics Board of Alberta pursuant to the Sexual Sterilization Act of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

NOTE 7 CONTINGENCIES (continued)

At March 31, 2006 the Department is a defendant in six legal claims (2005 – two legal claims), which have been jointly named with other entities. Four of these claims have specified amounts totalling $14,430 (2005 – two claims with a specified amount of $6,180). Two of the claims amounting to $6,150 (2005 – one claim amounting to $6,000) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Department administers trust funds consisting of public money over which the legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

At March 31, 2006 the trust funds under administration for the clients of the Gunn Centre totalled $10 (2005 - $11). A separate bank account is maintained for these funds.

NOTE 9 DEFINED BENEFIT PLANS

The Department participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $2,974 for the year ended March 31, 2006 (2005 – $2,211).

At December 31, 2005, the Management Employees Pension Plan reported a deficiency of $165,895 (2004 – $268,101) and the Public Service Pension Plan reported a deficiency of $187,704 (2004 – $450,068). At December 31, 2005, the Supplementary Retirement Plan for Public Service Managers had a surplus of $10,018 (2004– $9,404).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2006, the Bargaining Unit Plan reported an actuarial deficiency of $8,699 (2005 – $11,817) and the Management, Opted Out and Excluded Plan an actuarial surplus of $8,309 (2005 – $3,208). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 10 HOUSING PROPERTIES

The Ministry of Seniors and Community Supports supports the provision of seniors, family and special purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

The results of operations of family and special purpose housing is reported in the Department's financial statements, and the results of seniors housing is reported in the Corporation's statements.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2006	2005
Revenues	$ 31,763	$ 39,717
Expenses	(55,640)	(50,919)
Net operating results	$ (23,877)	$ (11,202)

The above results are recorded on the statement of operations for the year as follows:

	2006	2005
Recoveries from management organizations	$ 46	$ 203
Current year reserve accounts at management organizations	-	440
Grants to management organizations	(23,923)	(11,845)
Net results	$ (23,877)	$ (11,202)

Commencing April 1, 2006, the results of operations of family and special purpose housing will be reported in the Corporation's financial statements.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 11 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to 2006 presentation.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Department of Seniors and Community Supports.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Recoveries from Canada Social Transfers	$ 182,713	$ 160,469	$ 156,444
Recoveries from Canada Mortgage and Housing Corporation	22,700	32,886	36,323
Recoveries from Indian and Northern Affairs Canada	8,775	11,390	8,000
	214,188	204,745	200,767
Premiums, fees and licences	105	4	-
Other revenue			
Refunds of expenses	2,635	3,863	3,452
Interest income	-	197	-
Rental revenue	-	100	98
Recoveries from management organizations	-	46	643
	2,635	4,206	4,193
	$ 216,928	$ 208,955	$ 204,960

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2006		2005
	Budget	Actual	Actual (Note 3)
Voted			
Salaries, wages and employee benefits	$ 43,119	$ 42,729	$ 34,537
Supplies and services	39,457	43,189	33,372
Supplies and services from support service arrangements with related parties [a]	1,983	812	-
Grants	1,523,508	1,660,572	1,327,928
Other	85	126	89
Amortization of tangible capital assets	316	295	311
	$ 1,608,468	$ 1,747,723	$ 1,396,237
Statutory			
Valuation adjustments			
Provision for doubtful accounts	$ 100	$ (4)	$ 242
Provision for vacation pay	85	484	445
	$ 185	$ 480	$ 687

[a] The Department receives financial and administrative services from the Ministry of Human Resources and Employment.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2005-06		
	Estimates	Authorized Supplementary [a]	Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 214,188	$ -	$ 214,188
Premiums, fees and licences	105	-	105
Other revenue	2,635	-	2,635
	216,928	-	216,928
Expenses - Directly Incurred			
Voted			
Ministry support services	8,363	-	8,363
Seniors services	335,279	4,800	340,079
Housing services	159,871	63,700	223,571
Strategic planning and supportive living	120,322	50,000	170,322
Income support for persons with disabilities	488,379	12,350	500,729
Community support systems	496,254	10,000	506,254
	1,608,468	140,850	1,749,318
Statutory Expenses			
Valuation adjustments			
Provision for doubtful accounts	100	-	100
Provision for vacation pay	85	-	85
	185	-	185
	1,608,653	140,850	1,749,503
Gain (loss) on disposal of tangible capital assets	-	-	-
Net operating results	$ (1,391,725)	$ (140,850)	$ (1,532,575)
Equipment purchases	$ 60	$ -	$ 60

[a] Supplementary estimates were approved on December 1, 2005 for $109,000 and March 16, 2006 for $31,850

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

		2005-06				
			Authorized			Unexpended (Over - Expended)
		Estimates	Supplementary [a]	Budget	Actuals [b]	
Voted OP/Equipment Purchases and Capital Investment						
MINISTRY SUPPORT SERVICES						
1.0.1	Minister's Office	$ 453	$ -	$ 453	$ 445	$ 8
1.0.2	Deputy Minister's Office	584	-	584	580	4
1.0.3	Communications					
	Operating expenses	535	-	535	517	18
	Equipment purchases	-	-	-	5	(5)
1.0.4	Strategic Corporate Services					
	Operating expenses	6,791	-	6,791	6,390	401
	Equipment purchases	-	-	-	231	(231)
		8,363	**-**	**8,363**	**8,168**	**195**
SENIORS SERVICES						
2.1	**Management and Operations**					
2.1.1	Program Support	586	-	586	563	23
2.1.2	Alberta Seniors Benefit & School Property Tax Program Delivery					
	Operating expenses	9,088	-	9,088	7,667	1,421
	Equipment purchases	60	-	60	349	(289)
2.1.3	Client and Information Services	1,810	-	1,810	1,818	(8)
2.1.4	Special Needs Assistance Program Delivery	1,262	-	1,262	1,166	96
2.1.5	Seniors Dental & Optical Assistance Program Delivery	2,000	-	2,000	888	1,112
	Total Sub-Program	**14,806**	**-**	**14,806**	**12,451**	**2,355**
2.2	**Income Support for Seniors**					
2.2.1	Alberta Seniors Benefit	240,533	4,800	245,333	243,502	1,831
2.2.2	School Property Tax Assistance	7,000	-	7,000	2,506	4,494
2.2.3	Seniors Project Grants	250	-	250	40	210
2.2.4	Special Needs Assistance Grants	22,750	-	22,750	19,914	2,836
2.2.5	Seniors Dental & Optical Assistance Program	50,000	-	50,000	62,115	(12,115)
	Total Sub-Program	**320,533**	**4,800**	**325,333**	**328,077**	**(2,744)**
		335,339	**4,800**	**340,139**	**340,528**	**(389)**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

		2005-06				
			Authorized			
		Estimates	Supplementary [a]	Budget	Actuals [b]	Unexpended (Over - Expended)
Voted OP/Equipment Purchases and Capital Investment						
HOUSING SERVICES						
3.1	**Management and Operations**					
3.1.1	Program Support	1,669	-	1,669	1,558	111
3.1.2	Housing Development Program Delivery	4,438	-	4,438	4,102	336
3.1.3	Housing Operating Program Delivery	3,705	-	3,705	3,440	265
	Total Sub-program	**9,812**	**-**	**9,812**	**9,100**	**712**
3.2	**Seniors Housing Operating Grants**					
3.2.1	Lodge Assistance	21,650	4,700	26,350	26,357	(7)
3.2.2	Support to Seniors Housing Providers	2,807	-	2,807	1,110	1,697
	Total Sub-program	**24,457**	**4,700**	**29,157**	**27,467**	**1,690**
3.3	**Community Housing Operating Grants**					
3.3.1	Support to Community Housing Providers	30,201	-	30,201	37,976	(7,775)
3.3.2	Rent Supplement	15,017	-	15,017	14,150	867
	Total Sub-program	**45,218**	**-**	**45,218**	**52,126**	**(6,908)**
3.4	**Housing Development Grants**					
3.4.1	Canada / Alberta Affordable Housing Agreement	25,000	19,000	44,000	44,000	-
3.4.2	Affordable Housing Partnership Initiative	-	25,000	25,000	25,000	-
	Total Sub-program	**25,000**	**44,000**	**69,000**	**69,000**	**-**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

		2005-06				
			Authorized			Unexpended (Over - Expended)
		Estimates	Supplementary [a]	Budget	Actuals [b]	
Voted OP/Equipment Purchases and Capital Investment						
3.5	**Other Housing Services Grants**					
3.5.1	Special Needs Housing	4,730	-	4,730	4,866	(136)
3.5.2	Homeless Support	23,309	-	23,309	22,005	1,304
3.5.3	Other Grants	410	-	410	460	(50)
3.5.4	Assistance to Alberta Social Housing Corporation	26,170	-	26,170	32,310	(6,140)
3.5.5	Residential Access Modification Program	765	-	765	830	(65)
3.5.6	Lodge Renovations and Repairs	-	15,000	15,000	14,999	1
	Total Sub-program	**55,384**	**15,000**	**70,384**	**75,470**	**(5,086)**
		159,871	**63,700**	**223,571**	**233,163**	**(9,592)**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

		2005-06				
			Authorized			
		Estimates	Supplementary [a]	Budget	Actuals [b]	Unexpended (Over - Expended)
Voted OP/Equipment Purchases and Capital Investment						
STRATEGIC PLANNING AND SUPPORTIVE LIVING						
4.1	**Management and Operations**					
4.1.1	Program Support	332	-	332	323	9
4.1.2	Supportive Living and Long Term Care Accommodation	2,459	-	2,459	1,002	1,457
4.1.3	Planning and Research	1,055	-	1,055	1,047	8
4.1.4	Public Guardian Services					
	Operating expenses	5,776	-	5,776	6,103	(327)
	Equipment purchases	-	-	-	6	(6)
4.1.5	Seniors Advisory Council	283	-	283	283	-
4.1.6	Alberta Aids to Daily Living					
	Operating expenses	4,274	-	4,274	4,213	61
	Equipment purchases	-	-	-	8	(8)
	Total Sub-program	**14,179**	**-**	**14,179**	**12,985**	**1,194**
4.2	**Supportive Living Grants**					
4.2.1	Seniors Supportive Housing Incentive Program	500	-	500	-	500
4.2.2	Supportive Living Project Grants	458	-	458	718	(260)
4.2.3	Alberta Aids to Daily Living Grants	79,185	-	79,185	81,181	(1,996)
4.2.4	Rural Affordable Support Living	26,000	50,000	76,000	77,049	(1,049)
	Total Sub-program	**106,143**	**50,000**	**156,143**	**158,948**	**(2,805)**
		120,322	**50,000**	**170,322**	**171,933**	**(1,611)**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

		2005-06				
			Authorized			Unexpended
		Estimates	Supplementary [a]	Budget	Actuals [b]	(Over - Expended)
Voted OP/Equipment Purchases and Capital Investment						
INCOME SUPPORT FOR PERSONS WITH DISABILITIES						
5.1	**Management and Operations**					
5.1.1	Program Support					
	Operating expenses	4,257	2,500	6,757	7,658	(901)
	Equipment purchases	-	-	-	13	(13)
5.1.2	Income Supports Program Delivery	11,621	-	11,621	11,807	(186)
5.1.3	Health Benefits Program Delivery	2,650	-	2,650	2,912	(262)
	Total Sub-program	**18,528**	**2,500**	**21,028**	**22,390**	**(1,362)**
5.2	**Assured Income for the Severely Handicapped**					
5.2.1	Income Support	332,593	9,850	342,443	340,071	2,372
5.2.2	Health Benefits	137,258	-	137,258	126,662	10,596
	Total Sub-program	**469,851**	**9,850**	**479,701**	**466,733**	**12,968**
		488,379	**12,350**	**500,729**	**489,123**	**11,606**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

		2005-06				
			Authorized			Unexpended (Over - Expended)
		Estimates	Supplementary [a]	Budget	Actuals [b]	
Voted OP/Equipment Purchases and Capital Investment						
COMMUNITY SUPPORT SYSTEMS						
6.0.1	Program Support	287	-	287	295	(8)
6.0.2	Community Support Systems	698	-	698	303	395
6.0.3	Program Development for Persons with Disabilities					
	Operating expenses	1,633	-	1,633	1,286	347
	Equipment purchases	-	-	-	12	(12)
6.0.4	Premier's Council on the Status of Persons with Disabilities	776	-	776	773	3
6.0.5	Protection for Persons in Care	1,543	-	1,543	1,443	100
6.0.6	Brain Injury Initiative	4,486	-	4,486	4,489	(3)
6.0.7	Financial Assistance to the Persons with Developmental Disabilities Boards	486,831	10,000	496,831	496,831	-
		496,254	**10,000**	**506,254**	**505,432**	**822**
	Total Voted Expenses	$ 1,608,528	$ 140,850	$ 1,749,378	$ 1,748,347	$ 1,031
	Operating expense	$ 1,608,468	$ 140,850	$ 1,749,318	$ 1,747,723	$ 1,595
	Equipment purchases	60	-	60	624	(564)
		$ 1,608,528	$ 140,850	$ 1,749,378	$ 1,748,347	$ 1,031
Statutory Expenses						
	Valuation Adjustments and Other Provisions	$ 185	$ -	$ 185	$ 480	$ (295)

[a] Supplementary estimates were approved on December 1, 2005 for $109,000 and March 16, 2006 for $31,850.

[b] Includes achievement bonus of $797.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Salary and Benefits Disclosure

Year ended March 31, 2006
(in dollars)

SCHEDULE 5

	2006				2005
	Base Salary [1]	Other Cash Benefits [2]	Other Non-cash Benefits [3]	Total	Total
Deputy Minister [4][6]	$ 175,753	$ 102,328	$ 30,562	$ 308,643	$ 216,213
Executives					
Assistant Deputy Minister, Strategic Corporate Services [6]	102,923	14,254	22,645	139,822	189,547
Assistant Deputy Minister, Seniors Services	125,693	32,511	29,397	187,601	183,223
Assistant Deputy Minister, Housing	126,151	29,254	28,018	183,423	176,411
Assistant Deputy Minister, Strategic Planning and Supportive Living [5][6]	124,397	24,781	27,403	176,581	75,078
Assistant Deputy Minister, Income Support for Persons with Disabilities [6]	135,744	26,133	30,597	192,474	177,620
Assistant Deputy Minister, Community Support Systems	149,655	20,584	33,787	204,026	185,295

Prepared in accordance with Treasury Board Directive 03/2004.

(1) Base salary includes regular base pay.

(2) Other cash benefits include bonuses and vacation payouts.

(3) Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) Position was created on November 25, 2004.

(6) The duties of the position were provided by two or more individuals.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 6

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Directly Incurred				
Grants	$ 529,141	$ 488,716	$ 1	$ -
Other services	-	-	4,711	5,031
	$ 529,141	$ 488,716	$ 4,712	$ 5,031
Accounts receivable	$ 1,293	$ 2,097	$ -	$ -
Accounts payable	$ -	$ -	$ 37	$ 129

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Recoveries				
Services provided	$ 1,300	$ 940	$ -	$ -
Expenses - Incurred by others				
Accommodation	$ -	$ -	$ 4,762	$ 4,648
Legal services	-	-	635	516
Other services	-	-	281	-
	$ -	$ -	$ 5,678	$ 5,164

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 7

	2006							2005
		Expenses - Incurred by Others				Valuation Adjustments		
Program	Expenses [1]	Services Provided	Accom-modation Costs	Legal Services	Other Services	Vacation Pay	Doubtful Accounts	Total Expenses	Total Expenses (Note 3)
Ministry support services	$ 7,932	$ -	$ 230	$ 48	$ 40	$ 201	$ -	$ 8,451	$ 5,463
Seniors services	340,179	-	833	60	97	49	(4)	341,214	271,196
Housing services	233,163	(1,300)	2,176	69	-	85	-	234,193	159,140
Strategic planning and supportive living	171,919	-	371	154	30	(34)	-	172,440	93,127
Income support for persons with disabilities	489,110	-	1,065	225	91	161	-	490,652	400,149
Community support systems	505,420	-	87	79	23	22	-	505,631	473,953
	$ 1,747,723	$ (1,300)	$ 4,762	$ 635	$ 281	$ 484	$ (4)	$ 1,752,581	$ 1,403,028

[1] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

ALBERTA SOCIAL HOUSING CORPORATION

Financial Statements

March 31, 2006

ALBERTA SOCIAL HOUSING CORPORATION

Financial Statements

March 31, 2006

Auditor's Report

Statement of Operations

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Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

ALBERTA SOCIAL HOUSING CORPORATION

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Alberta Social Housing Corporation (the Corporation) as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 19, 2006

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006 Budget (Schedule 3)	2006 Actual	2005 Actual
Revenues (Schedule 1)			
Seniors programs	$ 27,582	$ 26,279	$ 46,731
Special purpose programs	36,357	36,162	33,919
Other asset administration	3	158	117
Transfers from Department of Seniors and Community Supports	26,170	32,310	23,110
	90,112	94,909	103,877
Expenses - Directly Incurred (Note 2(b), Schedules 2 and 5)			
Seniors programs	16,049	22,766	16,570
Special purpose programs	10,174	9,352	9,428
Other asset administration	365	212	381
Grants in kind	19,224	18,914	19,190
Debt servicing costs	38,983	38,983	41,212
	84,795	90,227	86,781
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	-	-	(58)
Guarantees, indemnities and mortgages	85	(34)	(454)
Doubtful accounts	-	1	(5)
	85	(33)	(517)
	84,880	90,194	86,264
Gain on disposal of tangible capital assets	28,135	25,469	31,752
Net operating results	$ 33,367	$ 30,184	$ 49,365

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash (Note 3)	$ 79,966	$ 61,536
Accounts receivable (Note 4)	21,117	24,484
Loans and advances (Note 5)	20,166	30,221
Deferred financing charges	1,210	1,415
Tangible capital assets (Note 6)	720,764	753,811
	$ 843,223	$ 871,467
Liabilities		
Accounts payable and accrued liabilities	$ 8,869	$ 5,773
Accrued interest payable	8,803	9,445
Due to Department of Seniors and Community Supports	1,293	2,097
Allowance for losses on guarantees and indemnities (Note 7)	93	126
Advance from Alberta Finance	-	33,875
Long-term debt (Note 8)	422,307	448,477
	441,365	499,793
Equity		
At beginning of year	371,674	322,309
Net operating results	30,184	49,365
At end of year	401,858	371,674
	$ 843,223	$ 871,467

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 30,184	$ 49,365
Non-cash items included in net operating results		
Amortization of tangible capital assets	23,302	23,419
Amortization of deferred financing charges	205	214
Grants in kind	18,914	19,190
Valuation adjustments	(33)	(517)
Gain on disposal of tangible capital assets	(25,469)	(31,752)
	47,103	59,919
Decrease (increase) in accounts receivable before valuation adjustments	3,366	(22,536)
Decrease in accrued interest payable	(642)	(618)
Increase in accounts payable and accrued liabilities	3,096	4,864
(Decrease) increase in due to Department of Seniors and Community Supports	(804)	1,787
Cash provided by operating transactions	52,119	43,416
Capital transactions		
Acquisition of tangible capital assets	(423)	-
Disposal of tangible capital assets	16,962	21,217
Contributions in kind	(239)	-
Cash provided by capital transactions	16,300	21,217
Investing transactions		
Repayment of loans and advances	10,112	3,711
Additions to loans and advances	(56)	(12,356)
Cash provided (used) by investing transactions	10,056	(8,645)
Financing transactions		
Repayment of advance from Alberta Finance	(33,875)	(1,025)
Repayment of long term debt	(26,170)	(23,974)
Cash used by financing transactions	(60,045)	(24,999)
Net increase in cash	18,430	30,989
Cash, beginning of year	61,536	30,547
Cash, end of year	$ 79,966	$ 61,536

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Alberta Social Housing Corporation operates under the authority of the *Alberta Housing Act*, Chapter A-25, Revised Statutes of Alberta 2000.

The Corporation's primary purpose is to facilitate the provision of affordable housing options, through housing providers, to low-income families and individuals, seniors, and those with special needs. The Corporation owns and administers the Crown's portfolio of housing assets and manages provincial debts and agreements associated with those assets. This includes administering the sale of provincially owned properties no longer efficient or effective for social housing programs.

The Corporation also oversees the provincial commitments and entitlements remaining from discontinued business activities such as mortgages and loan guarantees, and directly operates and acts as the landlord for a small portion of units classified as "rural housing".

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Alberta Social Housing Corporation, which is part of the Ministry of Seniors and Community Supports and for which the Minister of Seniors and Community Supports is accountable. The Ministry annual report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are recorded on the accrual basis of accounting with the exception of interest on Rural and Native mortgages that are classified as non-accrual. Rural and Native mortgages are classified as non-accrual when payments are sixty days in arrears. Interest on non-accrual loans is recorded on a cash basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Internal Government transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Corporation has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- debt servicing costs.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to guarantees and indemnities.

Incurred by Others

Services contributed by other entities in support of the Corporation's operations are disclosed in Schedule 5.

Assets

Cash and accounts receivable

Financial assets of the Corporation are limited to cash, and financial claims such as advances to and receivables from other organizations and individuals.

Loans and advances

Loan and advances include mortgages that are reported at cost less provisions for losses, and agreements receivable. Cost of mortgages includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

Deferred financing charges

Deferred financing charges on debt financing are amortized over the life of the debt on a straight-line basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Tangible capital assets
Assets acquired by right are not included. Tangible capital assets of the Corporation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing tangible capital assets is $5. All land and work-in-progress are capitalized at cost and not amortized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Equity
Equity represents the difference between the carrying value of assets held by the Corporation and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, accrued interest payable and due to the Department of Seniors and Community Supports are estimated to approximate their carrying values because of the short term nature of these instruments. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

NOTE 3 CASH

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Corporation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

NOTE 4 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Receivable from management bodies	$ 19,946	$ -	$ 19,946	$ 23,752
Accounts receivable	1,247	76	1,171	732
	$ 21,193	$ 76	$ 21,117	$ 24,484

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 LOANS AND ADVANCES

	2006				2005
	Accrual	Non-Accrual	Allowance for Losses	Net Realizable Value	Net Realizable Value
Rural and Native [a]	$ 9,288	$ 657	$ 6	$ 9,939	$ 12,827
Agreements receivable [b]	10,077	-	-	10,077	17,306
Other receivables	150	-	-	150	88
	$ 19,515	$ 657	$ 6	$ 20,166	$ 30,221

[a] These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

[b] Agreements receivable represent amounts receivable for land sales.

NOTE 6 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	(years)				
Seniors Housing					
Self contained units	50	$ 673,349	$ 280,867	$ 392,482	$ 404,795
Lodges	50	158,640	51,739	106,901	112,878
Special Purpose Housing					
Community housing	40 to 50	355,484	157,351	198,133	207,491
Rural and native units	20 to 25	16,335	8,750	7,585	8,666
Special needs housing	50	15,416	5,376	10,040	8,203
Rural mobile homes	10	443	337	106	68
		1,219,667	504,420	715,247	742,101
Land		5,405	-	5,405	11,605
Buildings		112	-	112	105
Total		$ 1,225,184	$ 504,420	$ 720,764	$ 753,811

NOTE 7 GUARANTEES AND INDEMNITIES

The Corporation has outstanding guarantees that were issued on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses that may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	2006	2005
Mortgages, on single family properties, guaranteed to 2015	$ -	$ 34
Mortgages, on multi-unit rental properties and land, guaranteed to:		
2007	543	559
2009	125	182
2011	26,779	29,531
	27,447	30,272
	$ 27,447	$ 30,306

Under the former mobile home loan insurance program, the Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2006 amount to $1,203 (2005 - $1,906). This program was terminated effective October 1, 1993. However, the Corporation has an ongoing commitment on the insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of $93 (2005 - $126).

NOTE 8 LONG-TERM DEBT

The Corporation's long-term debt and exposure to interest rate risk is summarized as follows:

	2006	2005
Debentures payable:		
Canada Mortgage and Housing Corporation [a]	$ 78,512	$ 79,654
Alberta Heritage Savings Trust Fund [b]	80,927	88,340
Note payable to Alberta Finance [c]	262,868	280,483
	$ 422,307	$ 448,477

[a] maturing January 2023 to January 2030 with a weighted average effective rate of 9.63%.

[b] maturing June 2011 to January 2012 with a weighted average effective rate of 17.41%.

[c] maturing September 16, 2016 with an effective rate of 5.93%.

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual installments and the note payable is repayable in equal semi-annual installments.

Approximate aggregate repayments of principal in each of the next five years are:

2007	$ 28,626
2008	31,381
2009	34,478
2010	37,970
2011	41,915
Thereafter	247,937
	$ 422,307

Long-term debt has a fair value of $119,794 for Canada Mortgage and Housing Corporation debentures, $113,925 for Alberta Heritage Savings and Trust Fund debentures and $283,657 for Note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Corporation for debt with similar terms and maturities.

NOTE 9 PROGRAM RECOVERIES

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation (CMHC) towards subsidies of rental properties and mortgages receivable, and for certain capital costs, administration expenses and net operating results, of approved seniors housing program projects that are recorded by the Corporation. Contributions are also provided by CMHC for certain administration and net operating results of approved community housing projects project costs that are recorded by the Department of Seniors and Community Supports.

NOTE 10 SALARY AND BENEFITS

The Corporation has no salary or benefits to disclose under Treasury Board Directive 03/2004 because:

(a) The Corporation has no employees. Staff of the Department of Seniors and Community Supports administer the Corporation. Disclosure of information on their salaries and benefits is included in the financial statements of the Department of Seniors and Community Supports.

(b) The Corporation did not pay honoraria to its Board members.

NOTE 11 CONTRACTUAL OBLIGATIONS

The Corporation leases land under various leases for the purpose of providing social housing. The aggregate amounts payable for the unexpired terms of these leases are:

	2006	2005
2006	$ -	$ 1,347
2007	1,347	1,347
2008	1,347	1,347
2009	1,347	1,347
2010	1,347	1,347
2011	1,347	1,347
Thereafter	37,294	37,294
	$ 44,029	$ 45,376

NOTE 12 CONTINGENCIES

At March 31, 2006 the Corporation is a defendant in six legal claims (2005 - ten legal claims). Five of these claims have specified amounts totaling $1,250 (2005 - ten claims with a specified amount of $2,685). Included in the total legal claims are two legal claims amounting to $475 (2005 - seven legal claims amounting to $1,910) in which the Corporation has been jointly named with other entities. Two claims amounting to $520 (2005 - five claims amounting to $1,825) are covered by the Alberta Risk Management fund.

The resulting loss, if any, from these claims cannot be determined.

NOTE 13 HOUSING PROPERTIES

The Ministry of Seniors and Community Supports supports the provision of seniors, family and special-purpose housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by the Corporation.

The results of operations of family and special purpose housing is reported in the Department's financial statements, and the results of operations of seniors housing is reported in the Corporation's financial statements.

Information on revenues and expenses of management organizations is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

NOTE 13 HOUSING PROPERTIES (continued)

	2006	2005
Revenues	$ 67,719	$ 72,930
Expenses	67,232	61,899
Net operating results	$ 487	$ 11,031

The above results are recorded on the statement of operations for the year as follows:

	2006	2005
Recoveries from management organizations	$ 487	$ 792
Current year reserve accounts at management organizations	-	10,239
Net results	487	11,031
Prior year's reserve accounts at management organizations recorded in the current year	-	10,510
	$ 487	$ 21,541

Commencing on April 1, 2006, the results of operations of family and special purpose housing will be reported on the Corporation's financial statements.

NOTE 14 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to 2006 presentation.

NOTE 15 APPROVAL OF FINANCIAL STATEMENTS

The financial statements have been approved by the Senior Financial Officer of the Department of Seniors and Community Supports and the President of Alberta Social Housing Corporation.

ALBERTA SOCIAL HOUSING CORPORATION

Revenues

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Internal Government Transfers			
Transfers from Department of Seniors and Community Supports	$ 26,170	$ 32,310	$ 23,110
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation (Note 9)	62,642	58,935	57,294
Investment income			
Bank and other	800	2,138	1,004
Mortgages	350	152	288
	1,150	2,290	1,292
Other revenue			
Miscellaneous	150	118	111
Recoveries from management organizations	-	487	21,541
Contributions in kind	-	239	-
Rental properties	-	201	529
Refunds of expenses	-	329	-
	150	1,374	22,181
	$ 90,112	$ 94,909	$ 103,877

ALBERTA SOCIAL HOUSING CORPORATION

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2006		2005
	Budget	Actual	Actual
Expenses			
Debt servicing costs	$ 38,983	$ 38,983	$ 41,212
Amortization of tangible capital assets	23,818	23,302	23,419
Grants	19,974	26,090	19,823
Supplies and services	2,020	1,852	2,327
	$ 84,795	$ 90,227	$ 86,781
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	$ -	$ -	$ (58)
Guarantees, indemnities and mortgages	85	(34)	(454)
Doubtful accounts	-	1	(5)
	$ 85	$ (33)	$ (517)

ALBERTA SOCIAL HOUSING CORPORATION

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	Estimates	2005-06 Treasury Board Approvals	Authorized Budget
Revenues			
Internal Government transfer	$ 26,170	$ -	$ 26,170
Transfers from the Government of Canada	62,642	-	62,642
Investment income	1,150	-	1,150
Other revenue	150	-	150
	90,112	-	90,112
Expenses			
Seniors programs	16,049	-	16,049
Special purpose programs	10,174	-	10,174
Other asset administration	365	-	365
Grants in kind	19,224	-	19,224
Debt servicing costs	38,983	-	38,983
	84,795	-	84,795
Valuation adjustments			
Provision for (recovery of) losses on:			
Tangible capital assets	-	-	-
Guarantees, indemnities, and mortgages	85	-	85
Doubtful accounts	-	-	-
	85	-	85
Total expenses	84,880	-	84,880
Gain on disposal of tangible capital assets	28,135	-	28,135
Net operating results	$ 33,367	$ -	$ 33,367
Capital assets	$ -	$ -	$ -

ALBERTA SOCIAL HOUSING CORPORATION

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Corporation.

The Corporation paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The Corporation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Transfers from the Department of Seniors and Community Supports	$ 32,310	$ 23,110	$ -	$ -
Expenses - directly incurred				
Other services	$ -	$ -	$ 682	$ 553
Debt servicing costs	-	-	31,342	33,492
	$ -	$ -	$ 32,024	$ 34,045
Deferred financing charges				
Alberta Finance	$ -	$ -	$ 1,210	$ 1,415
Accounts payable to				
Alberta Finance [1]	$ -	$ -	$ 263,508	$ 315,041
Alberta Heritage Savings Trust Fund [1]	$ -	$ -	$ 87,225	$ 95,212
Department of Seniors and Community Supports	$ 1,293	$ 2,097	$ -	$ -
Account receivable from Risk Management and Insurance	$ -	$ -	$ 885	$ 438

ALBERTA SOCIAL HOUSING CORPORATION

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Corporation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - incurred by others				
Salaries and wages	$ 1,023	$ 696	$ -	$ -
Supplies and services	277	237	-	-
Accommodation	-	-	301	62
Legal services	-	-	5	4
Other services	-	7	-	-
	$ 1,300	$ 940	$ 306	$ 66

(1) Debt and accrued interest on debt.

ALBERTA SOCIAL HOUSING CORPORATION

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006									2005
	Expenses - Directly Incurred			Expenses - Incurred by Others			Valuation Adjustments			
Program	Program Expenses [1]	Debt Servicing Costs [1]	Grants in Kind [1]	Other Services	Accom-modation Costs	Legal Services	Losses/ (Recoveries)	Doubtful Accounts	Total Expenses	Total Expenses
Seniors programs	$ 22,766	$ 24,253	$ 1,953	$ 706	$ 163	$ 3	$ -	$ -	$ 49,844	$ 52,212
Special purpose programs	9,352	14,730	9,209	480	111	2	(34)	1	33,851	33,643
Other asset administration	212	-	7,752	114	27	-	-	-	8,105	1,415
	$ 32,330	$ 38,983	$ 18,914	$ 1,300	$ 301	$ 5	$ (34)	$ 1	$ 91,800	$ 87,270

[1] Expenses - Directly Incurred as per Statement of Operations excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Financial Statements

March 31, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Financial Statements

March 31, 2006

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PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Provincial Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Provincial Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Provincial Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta

May 19, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenue			
Transfer from Department of Seniors and Community Supports	$ 486,831	$ 496,831	$ 465,606
Previous year's refund of expenditures	500	40	520
Interest income	181	148	164
	487,512	497,019	466,290
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Board governance	180	260	229
Supports to delivery systems	15,002	7,238	7,832
Financial assistance to Community Boards:			
Northwest Region Community Board	18,079	18,603	17,293
Northeast Region Community Board	24,069	25,593	22,983
Edmonton Region Community Board	138,622	141,241	133,443
Central Region Community Board	120,387	123,975	117,818
Calgary Region Community Board	118,654	126,856	114,228
South Region Community Board	52,522	53,291	50,947
	487,515	497,057	464,773
Valuation adjustments (Schedule 1)	10	(16)	50
	487,525	497,041	464,823
Net operating results	$ (13)	$ (22)	$ 1,467

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 5,955	$ 6,508
Accounts receivable (Note 3)	42	37
Tangible capital assets (Note 6)	69	45
Long term investments (Note 7)	3,479	3,335
	$ 9,545	$ 9,925
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,232	$ 1,590
Net Assets		
Net assets at beginning of year	8,335	6,868
Net operating results	(22)	1,467
Net assets at end of year	8,313	8,335
	$ 9,545	$ 9,925

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ (22)	$ 1,467
Non-cash items included in net operating results		
Amortization	7	54
Valuation adjustments	(16)	50
	(31)	1,571
(Increase) decrease in accounts receivable	(5)	3
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(343)	301
Cash (applied to) provided by operating transactions	(379)	1,875
Capital transactions		
Acquisition of tangible capital assets	(30)	(29)
Investing transactions		
Investment in bond fund	(144)	(167)
(Decrease) increase in cash	(553)	1,679
Cash, beginning of year	6,508	4,829
Cash, end of year	$ 5,955	$ 6,508

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Provincial Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports. Through advocacy and service, the Board helps adults with developmental disabilities to live as independently as possible within the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations and investments in a bond fund.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Long term investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Investment income	$ 39	$ -	$ 39	$ 36
Other	3	-	3	1
	$ 42	$ -	$ 42	$ 37

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Employees accrued vacation pay and manpower costs	$ 526	$ 538
Accrued supplies and services	697	997
Accounts payable	-	55
Accrued capital purchases	9	-
	$ 1,232	$ 1,590

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 6 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	(years)				
Leasehold improvements	10	$ 21	$ -	$ 21	$ -
Equipment	10	35	15	20	23
Computer hardware and software	7	465	437	28	22
		$ 521	$ 452	$ 69	$ 45

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 7 LONG TERM INVESTMENTS

The market value at March 31, 2006 is $3,641 (2005 – $3,461).

Pursuant to a recent legal opinion, the investment in the Bond Fund has been determined to be unrestricted.

NOTE 8 CONTRACTUAL OBLIGATIONS

As at March 31, 2006, the Board has the following contractual obligations:

	2006	2005
Service contracts [a]	$ 347	$ 200
Long term leases [b]	10	15
	$ 357	$ 215

[a] Actual amounts are dependent on the usage of service.

[b] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2006			2005
	Service Contracts	Long Term Leases	Total	Total
2006	$ -	$ -	$ -	$ 205
2007	347	5	352	5
2008	-	5	5	5
	$ 347	$ 10	$ 357	$ 215

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 9 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 10 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to 2006 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 10,275	$ 2,957	$ 2,734
Supplies and services	4,723	4,367	5,086
Grants	472,514	489,726	456,899
Amortization of tangible capital assets	3	7	54
	487,515	497,057	464,773
Valuation adjustments	10	(16)	50
	$ 487,525	$ 497,041	$ 464,823

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Provincial Board Reallocation [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Department of Seniors and Community Supports	$ 486,831	$ -	$ 10,000	$ 496,831
Interest	181	-	-	181
Previous year's refund of expenditures	500	-	-	500
	487,512	-	10,000	497,512
Expenses - Directly Incurred				
Board governance	180	125	-	305
Support to delivery systems	15,002	(7,351)	-	7,651
Financial assistance to Community Boards:				
Northwest Region Community Board	18,079	65	459	18,603
Northeast Region Community Board	24,069	929	595	25,593
Edmonton Region Community Board	138,622	(728)	3,347	141,241
Central Region Community Board	120,387	1,863	1,725	123,975
Calgary Region Community Board	118,654	5,535	2,667	126,856
South Region Community Board	52,522	(438)	1,207	53,291
	487,515	-	10,000	497,515
Valuation adjustments	10	-	-	10
Net operating results	$ (13)	$ -	$ -	$ (13)

[a] Budget adjustments were approved by the Provincial Board on July 14, 2005.

[b] Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 26	$ -	$ 26	$ 31
Board Members [e]	-	78	-	78	95
Chief Executive Officer [f]	143	18	31	192	151
Executive Director, Finance and Information Technology Services [g]	110	13	25	148	134
Executive Director, Strategic and Organizational Development [g]	104	13	23	140	123
Director, Human Resources [g] [h]	82	3	19	104	113
Manager, Business Planning [g]	86	10	22	118	107

[a] Base salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 14 board member positions (1 vice chair, 7 members-at-large and 6 Community Board chairs) that were occupied for varying lengths of time during the year. These amounts represent honoraria payments made to the vice chair, 7 members-at-large and appeal panel honoraria payments for all board members.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

[h] The position was occupied by two individuals during the year.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Department of Seniors and Community Supports	$ 496,831	$ 465,606	$ -	$ -
Expenses - Directly Incurred				
Financial assistance to Community Boards:				
Northwest Region Community Board	$ 18,603	$ 17,293	$ -	$ -
Northeast Region Community Board	25,593	22,983	-	-
Edmonton Region Community Board	141,241	133,443	-	-
Central Region Community Board	123,975	117,818	-	-
Calgary Region Community Board	126,856	114,228	-	-
South Regional Community Board	53,291	50,947	-	-
Other services	-	-	1,867	2,203
	$ 489,559	$ 456,712	$ 1,867	$ 2,203

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

As at March 31, 2006, accounts payable of the Board include a total of $500 (2005 - $741) owing to related parties for Other Services.

As at March 31, 2006, accounts receivable of the Board include amounts owing of $2 (2005 - $0) from the Northwest Region Community Board.

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 143	$ 153
Department of Justice and Attorney General	-	-	56	38
Executive Council	-	-	10	-
	$ -	$ -	$ 209	$ 191

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Board governance	$ 260	$ -	$ -	$ -	$ -	$ 260	$ 229
Support to delivery systems	7,238	143	56	10	(16)	7,431	8,073
Financial assistance to community boards							
Northwest Region Community Board	18,603	-	-	-	-	18,603	17,293
Northeast Region Community Board	25,593	-	-	-	-	25,593	22,983
Edmonton Region Community Board	141,241	-	-	-	-	141,241	133,443
Central Region Community Board	123,975	-	-	-	-	123,975	117,818
Calgary Region Community Board	126,856	-	-	-	-	126,856	114,228
South Region Community Board	53,291	-	-	-	-	53,291	50,947
	$ 497,057	$ 143	$ 56	$ 10	$ (16)	$ 497,250	$ 465,014

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.
[c] Costs shown for Legal Services and Other Services per Schedule 4.
[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

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March 31, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 9, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 9, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 118,654	$ 126,856	$ 114,228
Previous year's refund of expenditures	-	25	282
	118,654	126,881	114,510
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community living supports	60,214	62,676	57,429
Employment supports	11,139	7,916	8,398
Community access supports	23,991	28,794	25,845
Specialized community supports	2,412	2,068	1,873
Direct operations	1,032	899	876
Supports to delivery systems	19,680	22,042	19,596
Board governance	165	134	125
	118,633	124,529	114,142
Valuation adjustments (Schedule 1)	84	32	(47)
	118,717	124,561	114,095
Net operating results	$ (63)	$ 2,320	$ 415

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 10,321	$ 5,936
Accounts receivable (Note 3)	4	5
Tangible capital assets (Note 6)	77	189
	$ 10,402	$ 6,130
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 7,183	$ 5,231
Net assets		
Net assets at beginning of year	899	484
Net operating results	2,320	415
Net assets at end of year	3,219	899
	$ 10,402	$ 6,130

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 2,320	$ 415
Non-cash items included in net operating results		
Valuation adjustments	32	(47)
Amortization	112	112
	2,464	480
Decrease (increase) in accounts receivable	1	(1)
Increase in accounts payable and accrued liabilities before valuation adjustments	1,920	212
Cash provided by operating transactions	4,385	691
Capital transactions		
Acquisition of tangible capital assets	-	(107)
Increase in cash	4,385	584
Cash, beginning of year	5,936	5,352
Cash, end of year	$ 10,321	$ 5,936

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct operations – other expenses incurred to operate the following facilities:

- Bow Park Court
- Scenic Bow Legion Group Homes
- Parkmont Achievement Center

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/ Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 4	$ -	$ 4	$ 3
Other	-	-	-	2
	$ 4	$ -	$ 4	$ 5

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 5,647	$ 3,550
Employees accrued vacation pay and manpower costs	1,266	1,407
Accrued supplies and services	270	274
	$ 7,183	$ 5,231

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

	Estimated Useful Life (years)	2006 Cost	2006 Accumulated Amortization	2006 Net Book Value	2005 Net Book Value
Vehicles	3	$ 348	$ 290	$ 58	$ 169
Equipment	15	13	2	11	11
Equipment	10	10	2	8	9
		$ 371	$ 294	$ 77	$ 189

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2006 the Board has the following contractual obligations:

	2006	2005
Long term leases [a]	$ 2	$ 8

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2006	2005
2006	$ -	$ 6
2007	2	2
	$ 2	$ 8

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2006 trust funds under administration were as follows:

	2006	2005
Client trust funds	$ 73	$ 65

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 49 individuals that has been included in the Statement of Operations is estimated to be $1,262 (2005 - 54 individuals totalling $1,372). The total cost for 2 agencies that has been included in the Statement of Operations is estimated to be $1,076 (2005 - 2 agencies totalling $1,068).

NOTE 10 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The Bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 11 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to the 2006 presentation.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 12,226	$ 11,498	$ 11,274
Supplies and services	54,117	59,617	52,514
Grants	52,181	53,900	51,226
Amortization of tangible capital assets	109	112	112
	118,633	125,127	115,126
Valuation adjustments	84	32	(47)
Total expenses before recoveries	118,717	125,159	115,079
Less recovery from support service arrangement with related parties [a]	-	(598)	(984)
	$ 118,717	$ 124,561	$ 114,095

[a] The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 118,654	$ 5,535	$ 2,667	$ 126,856
Expenses - Directly Incurred				
Community living supports	60,214	3,674	2,667	66,555
Employment supports	11,139	(3,310)	-	7,829
Community access supports	23,991	4,229	-	28,220
Specialized community supports	2,412	(503)	-	1,909
Direct operations	1,032	(79)	-	953
Supports to delivery systems	19,680	1,524	-	21,204
Board governance	165	-	-	165
	118,633	5,535	2,667	126,835
Valuation adjustments	84	-	-	84
Net operating results	$ (63)	$ -	$ -	$ (63)
Capital investments	$ 130	$ -	$ -	$ 130

(a) Budget adjustments were approved by the Provincial Board on July 14, 2005.
(b) Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 24	$ -	$ 24	$ 22
Board Members [e]	-	71	-	71	77
Chief Executive Officer [f]	109	15	25	149	142
Executive Director, Graduated Supports [g]	85	4	21	110	103
Manager, Individual Supports [g]	71	3	21	95	106
Manager, Community Resource Management [g]	59	4	15	78	104

[a] Base salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board (occupied by two individuals during the year).

[e] There are 6 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer (occupied by two individuals through the year) under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports. One additional individual acted as Interim Chief Executive Officer for the period April 11, 2005 to September 1, 2005. The costs associated with this individual were borne by the Department of Seniors and Community Supports, and are not reflected in this schedule.

[g] Executive are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 126,856	$ 114,228	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 278	$ 312
Executive Council	-	-	-	65
Department of Children Services	-	-	43	-
Advanced Education – Post Secondary Institutions	-	-	139	-
	$ -	$ -	$ 460	$ 377

As at March 31, 2006, accounts payable of the Board include amounts owing of $52 (2005 - $88) to the Department of Restructuring and Government Efficiency, $Nil (2005 - $14) to the Executive Council and $43 (2005 - $Nil) to Children Services.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 1,717	$ 1,984
Department of Justice and Attorney General	-	-	18	8
Executive Council	-	-	33	-
	$ -	$ -	$ 1,768	$ 1,992

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation and Overtime Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 62,676	$ 1,193	$ -	$ -	$ -	$ 63,869	$ 58,881
Employment supports	7,916	-	-	-	-	7,916	8,398
Community access supports	28,794	221	-	-	-	29,015	26,075
Specialized community supports	2,068	-	-	-	-	2,068	1,873
Direct operations	899	-	-	-	-	899	876
Supports to delivery systems	22,042	303	18	33	32	22,428	19,859
Board governance	134	-	-	-	-	134	125
	$ 124,529	$ 1,717	$ 18	$ 33	$ 32	$ 126,329	$ 116,087

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation and Overtime Pay have been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 9, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 8, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 120,387	$ 123,975	$ 117,818
Previous year's refund of expenditures	-	169	181
Fee revenue	890	1,135	1,162
Program fund revenue	400	210	299
	121,677	125,489	119,460
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community living supports	68,894	71,703	67,970
Employment supports	3,994	3,067	2,952
Community access supports	13,661	13,354	12,651
Specialized community supports	3,822	4,913	3,670
Direct operations	15,148	14,304	15,067
Supports to delivery systems	15,299	17,074	16,122
Board governance	165	126	152
Program fund	564	211	374
	121,547	124,752	118,958
Valuation adjustments (Schedule 1)	366	294	348
Other expenses			
Loss on disposal of assets	-	9	18
	121,913	125,055	119,324
Net Operating Results	$ (236)	$ 434	$ 136

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 9,009	$ 6,888
Accounts receivable (Note 3)	243	325
Inventory	469	404
Tangible capital assets (Note 6)	1,261	1,319
	$ 10,982	$ 8,936
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 10,179	$ 8,567
Net Assets		
Net assets at beginning of year	369	622
Net operating results	434	136
Transfer to General Revenue Fund	-	(389)
Net assets at end of year	803	369
	$ 10,982	$ 8,936

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 434	$ 136
Non-cash items included in net operating results		
Valuation adjustments	294	348
Amortization	311	296
Loss on disposal of assets	9	18
	1,048	798
Decrease in accounts receivable	82	77
(Increase) decrease in inventory	(65)	19
Increase in accounts payable and accrued liabilities before valuation adjustments	1,318	256
Cash provided by operating transactions	2,383	1,150
Financing transactions		
Transfer to General Revenue Fund	-	(389)
Capital transactions		
Purchase of tangible capital assets	(262)	(458)
Increase in cash	2,121	303
Cash, beginning of year	6,888	6,585
Cash, end of year	$ 9,009	$ 6,888

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred Expenses

Expenses directly incurred are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Revenues and Expenses Reported on the Statement of Operations

Fee revenue - Michener Centre and Youngstown Home collect fees from certain residents in accordance with the Social Care Facilities Rates Order. Fees in the amount of $1,041 were collected during the year (2005 - $989). In addition, Michener Centre collects fees from external users of the Roland Michener Recreation Centre. Fees in the amount of $94 were collected during the year (2005 - $173).

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Program fund revenue and expenses - The Board administers funds that are designated by the Minister of Finance as regulated. Revenues are generated from and expenses are incurred for the production and sale of goods and the provision of dental services to external users. The funds are used to provide recreational, social and vocational opportunities and dental services to persons with developmental disabilities.

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the following facilities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in a sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Trades receivable	$ 137	$ -	$ 137	$ 158
Contract recovery	102	-	102	161
Other	4	-	4	6
	$ 243	$ -	$ 243	$ 325

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 1,819	$ 1,289
Employees accrued vacation pay and manpower costs	5,682	6,045
Accrued supplies and services	2,613	1,233
Accrued capital purchases	65	-
	$ 10,179	$ 8,567

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

NOTE 6 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	(years)				
Computer equipment	5	$ 435	$ 413	$ 22	$ 34
Equipment	5-10	3,659	2,420	1,239	1,285
		$ 4,094	$ 2,833	$ 1,261	$ 1,319

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2006, the Board has the following contractual obligations:

	2006	2005
Service contracts [a]	$ 2,751	$ 6,583
Long-term leases [b]	211	333
	$ 2,962	$ 6,916

[a] Actual amounts are dependent on the usage of service.

[b] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2006			2005
	Service Contracts	Long-term Leases	Total	Total
2006	$ -	$ -	$ -	$ 4,105
2007	2,553	137	2,690	2,573
2008	198	49	247	227
2009	-	20	20	11
2010	-	5	5	-
	$ 2,751	$ 211	$ 2,962	$ 6,916

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2006 trust funds under administration were as follows:

	2006	2005
Client Trust Funds	$ 212	$ 249

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 6 individuals that has been included in the Statement of Operations is estimated to be $249 (2005 - 9 clients totalling $419).

NOTE 10 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 11 COMPARATIVE FIGURES

Certain 2005 figures have been reclassified to conform to the 2006 presentation.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 43,250	$ 45,696	$ 43,212
Supplies and services	64,302	64,767	62,210
Grants	13,665	13,978	13,240
Amortization of tangible capital assets	330	311	296
	121,547	124,752	118,958
Valuation adjustments	366	294	348
	$ 121,913	$ 125,046	$ 119,306

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 120,387	$ 1,863	$ 1,725	$ 123,975
Fee revenue	890	-	-	890
Program fund revenue	400	-	-	400
	121,677	1,863	1,725	125,265
Expenses - Directly Incurred				
Community living supports	68,894	2,278	1,725	72,897
Employment supports	3,994	136	-	4,130
Community access supports	13,661	325	-	13,986
Specialized community supports	3,822	728	-	4,550
Direct operations	15,148	(771)	-	14,377
Supports to delivery systems	15,299	(511)	-	14,788
Board governance	165	(8)	-	157
Program fund	564	(314)	-	250
	121,547	1,863	1,725	125,135
Valuation adjustments	366	-	-	366
Net operating results	$ (236)	$ -	$ -	$ (236)

[a] Budget adjustments were approved by the Provincial Board on July 14, 2005.

[b] Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 22	$ -	$ 22	$ 23
Board Members [e]	-	67	-	67	83
Chief Executive Officer [f]	122	19	29	170	146
Chief Operating Officer [g]	95	23	25	143	119
Specialty Services Manager [g]	88	9	22	119	110
Manager, Human Resources [g]	80	8	20	108	112
Chief Financial Officer [g]	80	9	19	108	97
Manager, Corporate Development [g]	76	8	19	103	101
Director, Community Resources [g]	89	9	22	120	110
Project Manager [g]	50	5	12	67	-

[a] Base salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 123,975	$ 117,818	$ -	$ -
Expenses - Directly Incurred				
Executive Council	$ -	$ -	$ -	$ 73
Department of Restructuring and Government Efficiency	-	-	754	757
Advanced Education	-	-	208	134
Department of Health and Wellness	-	-	415	264
	$ -	$ -	$ 1,377	$ 1,228

As at March 31, 2006, accounts payable of the Board include amounts owing of $0 (2005 - $8) to the Executive Council and $114 (2005 - $251) to the Department of Restructuring and Government Efficiency.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 6,761	$ 6,005
Department of Justice and Attorney General	-	-	16	17
Executive Council	-	-	253	-
	$ -	$ -	$ 7,030	$ 6,022

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation and Overtime Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 71,703	$ 4,125	$ 16	$ -	$ 506	$ 76,350	$ 71,902
Employment supports	3,067	-	-	-	-	3,067	2,952
Community access supports	13,354	743	-	-	20	14,117	13,275
Specialized community supports	4,913	270	-	-	(223)	4,960	3,955
Direct operations	14,304	1,150	-	5	(21)	15,438	16,142
Supports to delivery systems	17,074	473	-	248	12	17,807	16,576
Board governance	126	-	-	-	-	126	152
Program fund	211	-	-	-	-	211	374
	$ 124,752	$ 6,761	$ 16	$ 253	$ 294	$ 132,076	125,328

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation and Overtime Pay have been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Financial Statements

March 31, 2006

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Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 9, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 19, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 138,622	$ 141,241	$ 133,443
Previous year's refund of expenditures	-	887	706
Premiums, fees and licenses	100	307	207
	138,722	142,435	134,356
Expenses - Directly Incurred (Note 2(b) and Schedules 1 and 5)			
Programs			
Community living supports	79,665	82,127	77,544
Employment supports	7,154	6,779	6,722
Community access supports	15,468	15,482	15,583
Specialized community supports	12,158	12,367	11,748
Direct operations	1,563	1,338	1,319
Supports to delivery systems	22,566	22,753	20,498
Board governance	150	95	128
	138,724	140,941	133,542
Valuation adjustments (Schedule 1)	119	118	76
	138,843	141,059	133,618
Net operating results	$ (121)	$ 1,376	$ 738

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 10,613	$ 7,831
Accounts receivable (Note 3)	324	136
Tangible capital assets (Note 6)	21	4
	$ 10,958	$ 7,971
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 9,166	$ 7,555
Net Assets		
Net assets (liabilities) at beginning of year	416	(322)
Net operating results	1,376	738
Net assets at end of year	1,792	416
	$ 10,958	$ 7,971

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 1,376	$ 738
Non-cash items included in net operating results		
Valuation adjustments	118	76
Amortization	10	4
	1,504	818
(Increase) decrease in accounts receivable	(188)	222
Increase in accounts payable and accrued liabilities before valuation adjustments	1,493	960
Cash provided by operating transactions	2,809	2,000
Capital transactions		
Acquisition of tangible capital assets	(27)	-
Increase in cash	2,782	2,000
Cash, beginning of year	7,831	5,831
Cash, end of year	$ 10,613	$ 7,831

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct operations - other expenses incurred to operate the Eric Cormack Center and 11 community homes in the greater Edmonton area.

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Board governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Maintenance recovery	$ 86	$ -	$ 86	$ 39
GST receivable	3	-	3	3
Contract recovery	166	-	166	-
Other	69	-	69	94
	$ 324	$ -	$ 324	$ 136

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 7,279	$ 5,553
Employees' accrued vacation pay and manpower costs	1,485	1,615
Accrued supplies and services	402	387
	$ 9,166	$ 7,555

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

		2006			2005
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
	(years)				
Equipment	7	$ 17	$ 17	$ -	$ 4
Leasehold improvements	5	27	6	21	-
		$ 44	$ 23	$ 21	$ 4

NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2006 trust funds under administration were as follows:

	2006	2005
Client trust funds	$ 66	$ 54
Donations to clients	2	2
	$ 68	$ 56

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services in 2006 for 12 individuals that has been included in the Statement of Operations is estimated to be $616 (2005 – 15 clients totalling $722). The total cost for 1 agency that has been included in the Statement of Operations is estimated to be $382 (2005 – 1 agency totalling $379).

NOTE 10 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 15,199	$ 15,412	$ 14,955
Supplies and services	75,684	80,823	72,209
Grants	47,839	44,696	46,374
Amortization of tangible capital assets	2	10	4
	138,724	140,941	133,542
Valuation adjustments	119	118	76
	$ 138,843	$ 141,059	$ 133,618

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 138,622	$ (728)	$ 3,347	$ 141,241
Premiums, fees and licenses	100	-	-	100
	138,722	(728)	3,347	141,341
Expenses - Directly Incurred				
Community living supports	79,665	721	3,347	83,733
Employment supports	7,154	-	-	7,154
Community access supports	15,468	309	-	15,777
Specialized community supports	12,158	-	-	12,158
Direct operations	1,563	(65)	-	1,498
Supports to delivery systems	22,566	(1,683)	-	20,883
Board governance	150	(10)	-	140
	138,724	(728)	3,347	141,343
Valuation adjustments	119	-	-	119
Net operating results	$ (121)	$ -	$ -	$ (121)

[a] Budget adjustments were approved by the Provincial Board on July 14, 2005

[b] Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 27	$ -	$ 27	$ 33
Board Members [e]	-	39	-	39	59
Chief Executive Officer [f]	119	18	27	164	147
Assistant Chief Executive Officer [g]	100	7	23	130	115
Executive Director, Residential Services [g]	88	6	21	115	104

[a] Base salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 141,241	$ 133,443	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 299	$ 328
Executive Council	-	-	-	120
Capital Health Authority	-	-	382	286
Edmonton and Area CFSA	-	-	-	135
	$ -	$ -	$ 681	$ 869

As at March 31, 2006, accounts payable of the Board include amounts owing of $58 (2005 – $91) to the Department of Restructuring and Government Efficiency.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 1,668	$ 1,605
Executive Council	-	-	108	-
Department of Justice and Attorney General	-	-	89	43
	$ -	$ -	$ 1,865	$ 1,648

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 82,127	$ 1,312	$ -	$ -	$ 65	$ 83,504	$ 78,884
Employment supports	6,779	-	-	-	-	6,779	6,722
Community access supports	15,482	-	-	-	-	15,482	15,583
Specialized community supports	12,367	-	-	-	-	12,367	11,748
Direct operations	1,338	-	-	-	-	1,338	1,319
Supports to delivery systems	22,753	356	89	108	53	23,359	20,882
Board governance	95	-	-	-	-	95	128
	$ 140,941	$ 1,668	$ 89	$ 108	$ 118	$ 142,924	$ 135,266

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Financial Statements

March 31, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Financial Statements

March 31, 2006

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 7, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 17, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 24,069	$ 25,593	$ 22,983
Previous year's refund of expenditures	-	60	52
	24,069	25,653	23,035
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community living supports	11,723	11,824	10,877
Employment supports	1,924	1,879	1,832
Community access supports	4,106	4,079	3,899
Specialized community supports	519	481	476
Supports to delivery systems	5,628	5,959	5,452
Board governance	169	152	153
	24,069	24,374	22,689
Valuation adjustments (Schedule 1)	8	40	12
	24,077	24,414	22,701
Net operating results	$ (8)	$ 1,239	$ 334

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 5,009	$ 3,491
Accounts receivable (Note 3)	7	2
	$ 5,016	$ 3,493
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,570	$ 1,286
Net Assets		
Net assets at beginning of year	2,207	1,873
Net operating results	1,239	334
Net assets at end of year	3,446	2,207
	$ 5,016	$ 3,493

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 1,239	$ 334
Non-cash items included in net operating results		
Valuation adjustments	40	12
	1,279	346
Increase in accounts receivable	(5)	-
Increase in accounts payable and accrued liabilities before valuation adjustments	244	128
Cash provided by operating transactions	1,518	474
Cash, beginning of year	3,491	3,017
Cash, end of year	$ 5,009	$ 3,491

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statues of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 3	$ -	$ 3	$ 2
Accrued receivables	4	-	4	-
	$ 7	$ -	$ 7	$ 2

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 1,175	$ 907
Employees accrued vacation pay and manpower costs	232	205
Accrued supplies and services	163	174
	$ 1,570	$ 1,286

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2006, the Board has the following contractual obligations:

	2006	2005
Long-term leases [a]	$ 17	$ 34

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2006	2005
2006	$ -	$ 17
2007	14	14
2008	3	3
	$ 17	$ 34

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 10 individuals that has been included in the Statement of Operations is estimated to be $245 (2005 – 10 individuals totalling $290).

NOTE 8 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 1,514	$ 1,618	$ 1,528
Supplies and services	11,004	12,348	11,089
Grants	11,551	10,408	10,072
	24,069	24,374	22,689
Valuation adjustments	8	40	12
	$ 24,077	$ 24,414	$ 22,701

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 24,069	$ 929	$ 595	$ 25,593
Expenses - Directly Incurred				
Community living supports	11,723	297	391	12,411
Employment supports	1,924	186	68	2,178
Community access supports	4,106	42	136	4,284
Specialized community supports	519	1	-	520
Supports to delivery systems	5,628	403	-	6,031
Board governance	169	-	-	169
	24,069	929	595	25,593
Valuation adjustments	8	-	-	8
Net operating results	$ (8)	$ -	$ -	$ (8)

[a] Budget adjustments were approved by the Provincial Board on July 14, 2005

[b] Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 28	$ -	$ 28	$ 15
Board Members [e]	-	73	-	73	85
Chief Executive Officer [f]	106	16	25	147	145
Manager, Finance and Monitoring [g]	81	10	20	111	98
Manager, Community Integration [g] [h]	69	13	17	99	33

(a) Base salary includes pensionable base pay.

(b) Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) These amounts represent honoraria payments made to the Chair of the Board.

(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year. There were two vacant positions for the last eight months of the fiscal year.

(f) These payments are made to the Chief Executive Officer (occupied by two individuals through the year) under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

(g) Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

(h) The position of Manager, Community Integration was occupied by two individuals during the fiscal year.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 25,593	$ 22,983	$ -	$ -
Expenses - Directly Incurred				
Executive Council	$ -	$ -	$ -	$ 26
Department of Children Services	-	-	16	1
Alberta Human Resources and Employment	-	-	20	35
Advanced Education	-	-	79	67
Department of Restructuring and Government Efficiency	-	-	65	63
	$ -	$ -	$ 180	$ 192

As at March 31, 2006, accounts payable of the Board include amounts owing of $15 (2005 - $0) to the Department of Children Services, $3 (2005 - $0) to Alberta Human Resources and Employment, $16 (2005 - $18) to the Department of Restructuring and Government Efficiency and $0 (2005 - $1) to the Department of Finance.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 142	$ 79
Department of Justice and Attorney General	-	-	-	4
Executive Council	-	-	5	-
	$ -	$ -	$ 147	$ 83

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 11,824	$ -	$ -	$ -	$ -	$ 11,824	$ 10,877
Employment supports	1,879	-	-	-	-	1,879	1,832
Community access supports	4,079	-	-	-	-	4,079	3,899
Specialized community supports	481	-	-	-	-	481	476
Supports to delivery systems	5,959	142	-	5	40	6,146	5,547
Board governance	152	-	-	-	-	152	153
	$ 24,374	$ 142	$ -	$ 5	$ 40	$ 24,561	$ 22,784

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 7, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 16, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 18,079	$ 18,603	$ 17,293
Previous year's refund of expenditures	-	17	23
	18,079	18,620	17,316
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community living supports	9,207	9,856	8,802
Employment supports	1,988	1,906	1,883
Community access supports	2,169	2,060	1,944
Specialized community supports	472	534	437
Supports to delivery systems	4,074	3,810	4,021
Board governance	160	142	167
	18,070	18,308	17,254
Valuation adjustments (Schedule 1)	7	23	(2)
	18,077	18,331	17,252
Net operating results	$ 2	$ 289	$ 64

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 2,021	$ 1,257
Accounts receivable (Note 3)	14	3
	$ 2,035	$ 1,260
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,334	$ 848
Net Assets		
Net assets at beginning of year	412	348
Net operating results	289	64
Net assets at end of year	701	412
	$ 2,035	$ 1,260

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ 289	$ 64
Non-cash items included in net operating results		
Amortization	-	16
Valuation adjustments	23	(2)
	312	78
Increase in accounts receivable	(11)	(1)
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	463	(28)
Cash provided by operating transactions	764	49
Cash, beginning of year	1,257	1,208
Cash, end of year	$ 2,021	$ 1,257

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Funds and agencies	$ 12	$ -	$ 12	$ -
GST	2	-	2	3
	$ 14	$ -	$ 14	$ 3

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 930	$ 648
Employees accrued vacation pay and manpower costs	149	141
Accrued supplies and services	255	59
	$ 1,334	$ 848

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2006, the Board has the following contractual obligations:

	2006	2005
Long-term Leases [a]	$ 10	$ 7

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2006	2005
2006	$ -	$ 7
2007	5	-
2008	5	-
	$ 10	$ 7

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 2 individuals that has been included in the Statement of Operations is estimated to be $2 (2005 – 3 individuals totalling $8).

NOTE 8 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 1,298	$ 1,246	$ 1,234
Supplies and services	8,469	8,157	8,828
Grants	8,297	8,905	7,176
Amortization of tangible capital assets	6	-	16
	18,070	18,308	17,254
Valuation adjustments	7	23	(2)
	$ 18,077	$ 18,331	$ 17,252

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 18,079	$ 65	$ 459	$ 18,603
Expenses - Directly Incurred				
Community living supports	9,207	(18)	459	9,648
Employment supports	1,988	-	-	1,988
Community access supports	2,169	-	-	2,169
Specialized community supports	472	-	-	472
Supports to delivery systems	4,074	83	-	4,157
Board governance	160	-	-	160
	18,070	65	459	18,594
Valuation adjustments	7	-	-	7
Net operating results	$ 2	$ -	$ -	$ 2

(a) Budget adjustments were approved by the Provincial Board on July 14, 2005.

(b) Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 18	$ -	$ 18	$ 23
Board Members [e]	-	63	-	63	80
Chief Executive Officer [f]	103	24	27	154	123
Community Resource Manager [g]	77	7	21	105	94
Finance Manager [g]	64	2	16	82	80

[a] Base salary includes pensionable base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 18,603	$ 17,293	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 77	$ 82
Advanced Education	-	-	3	-
Department of Children's Services	-	-	7	24
Persons with Developmental Disabilities Provincial Board	2	-	-	-
	$ 2	$ -	$ 87	$ 106

As at March 31, 2006, accounts payable of the Board include amounts owing of $15 (2005 - $21) to the Department of Restructuring and Government Efficiency, $7 (2005 - $0) to the Department of Children's Services, and $2 (2005 - $0) to the Persons with Developmental Disabilities Provincial Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 116	$ 68
Department of Justice and Attorney General	-	-	1	2
Executive Council	-	-	54	-
	$ -	$ -	$ 171	$ 70

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 9,856	$ -	$ -	$ -	$ -	$ 9,856	$ 8,802
Employment supports	1,906	-	-	-	-	1,906	1,883
Community access supports	2,060	-	-	-	-	2,060	1,944
Specialized community supports	534	-	-	-	-	534	437
Supports to delivery systems	3,810	116	1	54	23	4,004	4,089
Board governance	142	-	-	-	-	142	167
	$ 18,308	$ 116	$ 1	$ 54	$ 23	$ 18,502	$ 17,322

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities South Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2006 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 7, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
April 29, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2006
(thousands of dollars)

	2006		2005
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfers from Persons with Developmental Disabilities Provincial Board	$ 52,522	$ 53,291	$ 50,947
Previous year's refund of expenditures	-	118	1
	52,522	53,409	50,948
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community living supports	27,733	29,147	27,009
Employment supports	2,774	2,501	2,684
Community access supports	10,787	10,580	10,548
Specialized community supports	276	393	290
Supports to delivery systems	10,814	11,397	10,287
Board governance	138	102	169
	52,522	54,120	50,987
Valuation adjustments (Schedule 1)	8	(1)	8
	52,530	54,119	50,995
Net operating results	$ (8)	$ (710)	$ (47)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2006
(thousands of dollars)

	2006	2005
Assets		
Cash	$ 1,152	$ 2,001
Accounts receivable (Note 3)	4	22
	$ 1,156	$ 2,023
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 2,011	$ 2,168
Net Assets		
Net assets (liabilities) at beginning of year	(145)	(98)
Net operating results	(710)	(47)
Net assets (liabilities) at end of year	(855)	(145)
	$ 1,156	$ 2,023

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2006
(thousands of dollars)

	2006	2005
Operating transactions		
Net operating results	$ (710)	$ (47)
Non-cash items included in net operating results		
Valuation adjustments	(1)	8
	(711)	(39)
Decrease (increase) in accounts receivable	18	(9)
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(156)	853
Cash (applied to) provided by operating transactions	(849)	805
Cash, Beginning of Year	2,001	1,196
Cash, End of Year	$ 1,152	$ 2,001

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act, Chapter G-10, Revised Statutes of Alberta 2000.*

The Board reports to the Ministry of Seniors and Community Supports through the Persons with Developmental Disabilities Provincial Board. The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. These financial statements are prepared in accordance with the following accounting policies that have been established by government.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The financial statements of the Ministry provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community living supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community access supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized community supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to delivery systems - expenses incurred to provide administrative and financial support for program delivery.

Board governance - expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortization on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2006			2005
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST receivable	$ 1	$ -	$ 1	$ 2
Child & Family Services Authority	-	-	-	14
Blood Tribe Child Protection Services Corporation	-	-	-	4
Chinook Health Region	3	-	3	1
PDD Provincial Board	-	-	-	1
	$ 4	$ -	$ 4	$ 22

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2006	2005
Accrued grants to individuals	$ 910	$ 1,062
Employees accrued vacation pay and manpower costs	168	207
Accrued supplies and services	933	899
	$ 2,011	$ 2,168

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2006, the Board has the following contractual obligations:

	2006	2005
Long-term Leases [a]	$ 37	$ 34

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2006	2005
2006	$ -	$ 9
2007	16	8
2008	12	8
2009	8	8
2010	1	1
	$ 37	$ 34

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2007 similar to those provided in 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2006
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 10 individuals that has been included in the Statement of Operations is estimated to be $375 (2005 - 13 clients totalling $320).

NOTE 8 SUBSEQUENT EVENTS

Bill 30, the Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006 received Royal Assent on May 24, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports, while creating direct reporting lines between the Minister and the six Community Boards.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 1

	2006		2005
	Budget	Actual	Actual
Manpower	$ 1,469	$ 1,412	$ 1,324
Supplies and services	38,195	44,937	37,123
Grants	12,858	7,771	12,540
	52,522	54,120	50,987
Valuation adjustments	8	(1)	8
	$ 52,530	$ 54,119	$ 50,995

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Budget

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 2

	2005-2006 Budget	Reallocation From Provincial Board [a]	Adjustment [b]	2005-2006 Final Budget
Revenue				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 52,522	$ (438)	$ 1,207	$ 53,291
Expenses - Directly Incurred				
Community living supports	27,733	(314)	805	28,224
Employment supports	2,774	(25)	402	3,151
Community access supports	10,787	(101)	-	10,686
Specialized community supports	276	(3)	-	273
Supports to delivery systems	10,814	6	-	10,820
Board governance	138	(1)	-	137
	52,522	(438)	1,207	53,291
Valuation adjustments	8	-	-	8
Net operating results	$ (8)	$ -	$ -	$ (8)

[a] Budget adjustments were approved by the Provincial Board on July 14, 2005.

[b] Increased funding for higher salary costs for contracted agencies per Supplementary Estimates approved on March 16, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 3

	2006				2005
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 19	$ -	$ 19	$ 25
Board Members [e]	-	51	-	51	74
Chief Executive Officer [f]	130	13	6	149	139
Manager, Community Resources [g]	79	5	18	102	95
Manager, Finance [g]	66	4	17	87	81

(a) Base salary includes pensionable base pay.

(b) Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

(c) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

(d) These amounts represent honoraria payments made to the Chair of the Board.

(e) There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

(f) These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

(g) Managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 53,291	$ 50,947	$ -	$ -
Expenses - Directly Incurred				
Department of Restructuring and Government Efficiency	$ -	$ -	$ 84	$ 93
Health Authorities	-	-	5,100	5,030
Advanced Education	-	-	109	145
Executive Council	-	-	-	16
	$ -	$ -	$ 5,293	$ 5,284

As at March 31, 2006, accounts payable of the Board includes amounts owing of $17 (2005 - $27) to the Department of Restructuring and Government Efficiency, $14 (2005 - $0) to Alberta Children's Services, $2 (2005 - $0) to Advanced Education, and $112 (2005 - $0) to Provincial Health Authorities.

As at March 31, 2006 accounts receivable of the Board include amounts owing of $0 (2005 - $14) from Southwest Alberta Child and Family Services Authority, $0 (2005 - $1) from the PDD Provincial Board, and $2 (2005 - $1) from Regional Health Authorities.

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2006	2005	2006	2005
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 167	$ 187
Department of Justice and Attorney General	-	-	1	3
Executive Council	-	-	44	-
	$ -	$ -	$ 212	$ 190

PERSONS WITH DEVELOPMENTAL DISABILITIES
SOUTH REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2006
(thousands of dollars)

SCHEDULE 5

	2006						2005
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Services [c]	Provision for Vacation Pay [d]	Total Expenses	Total Expenses
Community living supports	$ 29,147	$ 78	$ -	$ -	$ -	$ 29,225	$ 27,091
Employment supports	2,501	-	-	-	-	2,501	2,684
Community access supports	10,580	-	-	-	-	10,580	10,548
Specialized community supports	393	-	-	-	-	393	290
Supports to delivery systems	11,397	89	1	44	(1)	11,530	10,403
Board governance	102	-	-	-	-	102	169
	$ 54,120	$ 167	$ 1	$ 44	$ (1)	$ 54,331	$ 51,185

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

[b] Costs shown for Accommodation (including grants in lieu of taxes) per Schedule 4.

[c] Costs shown for Legal Services and Other Services per Schedule 4.

[d] Provision for Vacation Pay has been allocated based on the actual provision relating to each program by employee.

ALPHABETICAL LIST OF ENTITIES' FINANCIAL STATEMENTS IN MINISTRY 2005-06 ANNUAL REPORTS

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Access to the Future Fund[1]	Advanced Education
Agriculture Financial Services Corporation	Agriculture, Food and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board	Energy
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Community Development
Alberta Insurance Council	Finance
Alberta Local Authorities Pension Plan Corporation[2]	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Science and Research Authority	Innovation and Science
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Seniors and Community Supports
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Finance
ATB Investment Management Inc.	Finance
ATB Investment Services Inc.	Finance
ATB Services Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Métis Settlements Child and Family Services Authority	
Credit Union Deposit Guarantee Corporation	Finance
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Department of Advanced Education	Advanced Education
Department of Children's Services	Children's Services

1 Established July 10, 2005.

2 Incorporated December 16, 2005.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Department of Community Development	Community Development
Department of Education	Education
Department of Energy	Energy
Department of Finance	Finance
Department of Gaming	Gaming
Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Community Development
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
iCORE Inc.	Innovation and Science
Lottery Fund	Gaming
Ministry of Aboriginal Affairs and Northern Development[3]	Aboriginal Affairs and Northern Development
Ministry of Advanced Education	Advanced Education
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development[3]	Economic Development
Ministry of Education	Education
Ministry of Energy	Energy
Ministry of Environment[3]	Environment
Ministry of Executive Council[3]	Executive Council
Ministry of Finance	Finance
Ministry of Gaming	Gaming
Ministry of Government Services[3]	Government Services
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment[3]	Human Resources and Employment
Ministry of Infrastructure and Transportation[3]	Infrastructure and Transportation
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations[3]	International and Intergovernmental Relations
Ministry of Justice[3]	Justice
Ministry of Municipal Affairs[3]	Municipal Affairs
Ministry of Restructuring and Government Efficiency[3]	Restructuring and Government Efficiency
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development

[3] Ministry includes only the departments so separate departmental financial statements are not necessary.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Persons with Developmental Disabilities Provincial Board	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Safety Codes Council	Municipal Affairs
Supplementary Retirement Plan Reserve Fund	Finance
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Community Development

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	Ministry Annual Report
Alberta Foundation for Health Research	Innovation and Science
Alberta Heritage Foundation for Medical Research	Innovation and Science
Alberta Heritage Foundation for Science and Engineering Research	Innovation and Science
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Human Resources and Employment
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Human Resources and Employment
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Human Resources and Employment

SCHOOLS, UNIVERSITIES, COLLEGES AND HOSPITALS INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY ON A MODIFIED EQUITY BASIS[4]

School Boards and Schools	Ministry Annual Report
Almadina School Society	Education
Aspen View Regional Division No. 19	Education
Aurora School Ltd.	Education
Battle River Regional Division No. 31	Education
Black Gold Regional Division No. 18	Education
Boyle Street Education Centre	Education
Buffalo Trail Public Schools Regional Division No. 28	Education
Calgary Arts Academy Society	Education
Calgary Girls' School Society	Education
Calgary Roman Catholic Separate School District No. 1	Education
Calgary School District No. 19	Education
Calgary Science School Society	Education
Canadian Rockies Regional Division No. 12	Education
CAPE-Centre for Academic and Personal Excellence Institute	Education
Chinook's Edge School Division No. 73	Education
Christ the Redeemer Catholic Separate Regional Division No. 3	Education
Clearview School Division No. 71	Education
East Central Alberta Catholic Separate Schools Regional Division No. 16	Education
East Central Francophone Education Region No. 3	Education
Edmonton Catholic Separate School District No. 7	Education
Edmonton School District No. 7	Education
Elk Island Catholic Separate Regional Division No. 41	Education
Elk Island Public Schools Regional Division No. 14	Education
Evergreen Catholic Separate Regional Division No. 2	Education
Foothills School Division No. 38	Education
Fort McMurray Roman Catholic Separate School District No. 32	Education
Fort McMurray School District No. 2833	Education
Fort Vermilion School Division No. 52	Education
Foundations for the Future Charter Academy Charter School Society	Education
Golden Hills School Division No. 75	Education
Grande Prairie Roman Catholic Separate School District No. 28	Education
Grande Prairie Public School District No. 2357	Education
Grande Yellowhead Regional Division No. 35	Education
Grasslands Regional Division No. 6	Education
Greater North Central Francophone Education Region No. 2	Education
Greater Southern Public Francophone Education Region No. 4	Education
Greater Southern Separate Catholic Francophone Education Region No. 4	Education
Greater St. Albert Catholic Regional Division No. 29	Education
High Prairie School Division No. 48	Education
Holy Family Catholic Regional Division No. 37	Education
Holy Spirit Roman Catholic Separate Regional Division No. 4	Education
Horizon School Division No. 67	Education

SCHOOLS, UNIVERSITIES, COLLEGES AND HOSPITALS INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY ON A MODIFIED EQUITY BASIS[4]

School Boards and Schools	Ministry Annual Report
Lakeland Roman Catholic Separate School District No. 150	Education
Lethbridge School District No. 51	Education
Living Waters Catholic Regional Division No. 42	Education
Livingstone Range School Division No. 68	Education
Medicine Hat Catholic Separate Regional Division No. 20	Education
Medicine Hat School District No. 76	Education
Moberly Hall School Society	Education
Mother Earth's Children's Charter School Society	Education
New Horizons Charter School Society	Education
Northern Gateway Regional Division No. 10	Education
Northern Lights School Division No. 69	Education
Northland School Division No. 61	Education
Northwest Francophone Education Region No. 1	Education
Palliser Regional Division No. 26	Education
Parkland School Division No. 70	Education
Peace River School Division No. 10	Education
Peace Wapiti School Division No. 76	Education
Pembina Hills Regional Division No. 7	Education
Prairie Land Regional Division No. 25	Education
Prairie Rose Regional Division No. 8	Education
Red Deer Catholic Regional Division No. 39	Education
Red Deer School District No. 104	Education
Rocky View School Division No. 41	Education
St. Albert Protestant Separate School District No. 6	Education
St. Paul Education Regional Division No. 1	Education
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	Education
Sturgeon School Division No. 24	Education
Suzuki Charter School Society	Education
Westmount Charter School Society	Education
Westwind School Division No. 74	Education
Wetaskiwin Regional Division No. 11	Education
Wild Rose School Division No. 66	Education
Wolf Creek School Division No. 72	Education

Universities	
Athabasca University	Advanced Education
The University of Alberta	Advanced Education
The University of Calgary	Advanced Education
The University of Lethbridge	Advanced Education

SCHOOLS, UNIVERSITIES, COLLEGES AND HOSPITALS INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY ON A MODIFIED EQUITY BASIS[4]

	Ministry Annual Report
Colleges	
Alberta College of Art and Design	Advanced Education
Bow Valley College	Advanced Education
Grande Prairie Regional College	Advanced Education
Grant MacEwan College	Advanced Education
Keyano College	Advanced Education
Lakeland College	Advanced Education
Lethbridge Community College	Advanced Education
Medicine Hat College	Advanced Education
Mount Royal College	Advanced Education
NorQuest College	Advanced Education
Northern Lakes College	Advanced Education
Olds College	Advanced Education
Portage College	Advanced Education
Red Deer College	Advanced Education
Technical Institutes and The Banff Centre	
Northern Alberta Institute of Technology	Advanced Education
Southern Alberta Institute of Technology	Advanced Education
The Banff Centre for Continuing Education	Advanced Education
Regional Health Authorities and Other Health Institutions	
Alberta Cancer Board	Health and Wellness
Alberta Mental Health Board	Health and Wellness
Aspen Regional Health Authority	Health and Wellness
Calgary Health Region	Health and Wellness
Capital Health	Health and Wellness
Chinook Regional Health Authority	Health and Wellness
David Thompson Regional Health Authority	Health and Wellness
East Central Health	Health and Wellness
Northern Lights Regional Health Authority	Health and Wellness
Peace Country Health	Health and Wellness
Palliser Health Region	Health and Wellness

[4] The Public Sector Accounting Board of the Canadian Institute of Chartered Accountants has issued standards that require controlled entities to be fully consolidated line-by-line. In a transitional period to March 31, 2008, the Ministry is permitted to use the modified equity method of accounting. Under the modified equity method, the controlled entities' net assets and operating results would be included in one line on the Ministry's consolidated statements of financial position and operations, respectively. The Ministry has not yet included the financial statements of these controlled entities. In the transitional period, the government will assess when and how to include these controlled entities in the Ministry's consolidated financial statements. The financial results of these controlled entities are included in the consolidated financial statements of the Province of Alberta for the year ended March 31, 2006 on a modified equity basis.

Alberta

For more information about Alberta Seniors and Community Supports, or to obtain copies of this annual report please contact:

Alberta Seniors and Community Supports
Communications
3rd Floor, Standard Life Centre
10405 Jasper Avenue
Edmonton, AB T5J 4R7

Tel: (780) 415.9950
Fax: (780) 644.1227
Website: www.seniors.gov.ab.ca

ISBN 1703-7646